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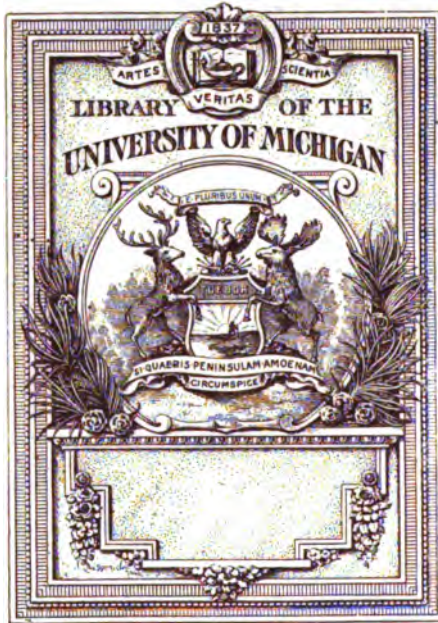
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LEGISLATIVE DOCUMENTS

SUBMITTED TO THE

Twenty-seventh General Assembly

OF THE

STATE OF IOWA,

Which Convened at Des Moines, January 10, 1898.

LESLIE M. SHAW,	- - - - -	Governor
J. C. MILLIMAN,	- - - - -	Lieutenant-Governor and President of the Senate
G. L. DOBSON,	- - - - -	Secretary of State
C. G. McCARTHY,	- - - - -	Auditor of State
JOHN HERRIOTT,	- - - - -	Treasurer of State
R. C. BARRETT,	- - - - -	Superintendent of Public Instruction
MILTON REMLEY,	- - - - -	Attorney-General
J. H. FUNK,	- - - - -	Speaker of the House of Representatives

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DES MOINES:
F. R. CONAWAY, STATE PRINTER.
1898.

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BIENNIAL MESSAGE

OF

FRANCIS M. DRAKE,

GOVERNOR OF THE STATE OF IOWA,

TO THE

Twenty-seventh General Assembly.

JANUARY, 1898.

PRINTED BY AUTHORITY OF THE GENERAL ASSEMBLY.

DES MOINES:
F. R. CONAWAY, STATE PRINTER.
1898.

GOVERNOR'S MESSAGE.

To the Senate and House of Representatives: I esteem it a high privilege to congratulate you as the chosen representatives of the people of this great commonwealth.

Great interests of the state—educational, agricultural, financial, commercial, and otherwise—have been intrusted to your care and consideration, in the belief that they will be well guarded and judiciously provided for; that while you will closely adhere in practice to the principle of economy, and aim to be diligent in lightening the burdens of taxation, you will not fail to make suitable and liberal provision for the state institutions and the advancement of their interests, to the end that Iowa may never be found lagging behind in the forward movement of Christian civilization and the onward march of progress.

I congratulate you also on the improved condition of our state and the country at large. Not for years has there been such evidence of prosperity, such glowing promise for the future. Everywhere the industrial world is alive with new activity, and agriculture rejoices with commerce over enlarged compensation for labor and more generous returns for investment. For the bestowal of these blessings let us not fail to express our gratitude to the Great Ruler of the universe.

I have had the pleasure of forming a personal acquaintance with those members of your body who were also members of the Twenty-sixth General Assembly, and to know and recognize their ability and their loyalty to the interests of the state. Their experience will be valuable not only to themselves but to their new associates, many of whom I have also the honor to know. On the Twenty-sixth General Assembly devolved great responsibilities, equal to those imposed upon any previous legislature. Besides the usual legislation there was required a revision of

all the laws of the state and the formation, adoption, and publication of the new code, which, put into a magnificent volume, is now in the hands of the people for their information and convenience. This of itself required much time and labor, but its great benefit to the state amply compensates therefor.

THE FINANCES.

Finding from the state auditor's report, made about the 1st of January, 1897, that a deficit existed in the state's finances, in my message to the Twenty-sixth General Assembly at its extra session I called attention to the fact, and recommended such legislation as would reduce expenses and provide for the early extinguishment of the state's indebtedness. In pursuance of such policy, investigations into expenditures were made and measures taken resulting in quite a saving, and in cutting down the expenses of the state. Steps were also taken toward increasing the revenue, of which I will speak presently.

The events of the past two years clothe the subject of finance with an unusual interest. The reports of the financial officers of the state go into elaborate detail with comparisons made for several years. Such elaboration leaves little more to be said as to the facts, but these are of such a nature as to require the thoughtful consideration of all branches of the government.

The receipts into the general revenue of the state amounted during the term to \$4,101,376.84, and the expenditures as represented by warrants drawn to \$4,731,764.33. The expenses were, therefore, \$630,387.49 in excess of the receipts. There were warrants outstanding at the beginning of the term amounting to \$73,950.25, making the total amount of expenditures to be met \$4,805,714.58. The cash on hand at the beginning of the term was \$312,857.41, which, added to the amount of receipts above stated, made the resources of the treasury \$4,414,234.25. Out of this sum warrants were redeemed to the extent of \$4,858,218.85, and interest was paid on warrants to the extent of \$19,347.44, making the aggregate disbursement \$4,377,561.29. The cash in the treasury at the close of the term, therefore, amounted to \$36,672.96, and the aggregate of the outstanding warrants to \$447,500.73, making the net floating debt \$410,827.77.

This amount of indebtedness is largely the effect of excessive appropriations made by the Twenty-sixth General Assembly, yet not altogether so. This fact is well brought out in the

report of the auditor of state. But for the destruction of the main building at the Institution for Feeble Minded Children, an expenditure amounting to \$60,200 during the term, and more subsequently, would have been avoided. The extra session of the general assembly, the labors of which, in my opinion, abundantly justify its cost, entailed an expense, including the publication of the new code, of \$170,497.53. The advance of one quarter's support for the hospitals for the insane, a measure in the interest of saving expense, took \$107,821 more. These three items make the floating debt greater by \$338,518.53 than it would have been had no such expenditures been incurred. Without these expenditures the debt would have been only \$72,309.24.

The Twenty-sixth General Assembly made provision for meeting much of the extraordinary expenses incurred by additional levies and levying certain indirect taxes not heretofore known in this state. One of these was that on capital stock of corporations; another was that on collateral inheritances. Provision was also made for taxing express companies. Moreover, the fees for notarial commissions and those to be paid by commissioners of deeds in other states were made much larger. An increase in the amount of taxes to be collected from insurance companies is also made by the new code. Mainly because of the tax on corporations and the increase of the fee to be paid by notaries public, the moneys turned into the treasury by the secretary of state during the fiscal term amounted to \$28,216.70, an increase over the preceding term of more than \$10,000. The auditor estimates that the receipts from that source during the current term will amount to \$55,000, a gain of nearly 100 per cent. Other additional taxes brought in nearly \$5,000. As the most of these additional receipts came in during the latter part of the fiscal term under review and some of the laws providing for such increased payments into the treasury did not become operative until after that term had expired, the additions to the revenue from these sources may be expected to be much larger in the future.

I am not disposed to look upon the large appropriations made by the Twenty-sixth General Assembly as unwarranted, although some of them, or perhaps the manner thereof, may have been injudicious at the time they were made. The needs of the institutions were great, needs that would have to be met in the early future if not by that body. In justification of the

action taken, it may be said that the time was a favorable one for making public improvements. In no year, for several past, has it been possible to build so advantageously as in the year 1896. The contract for the edifice at Cherokee was let at figures which, I am advised, are far below anything that can be obtained to day. Similar reports are heard concerning other of the improvements that were authorized by the general assembly. I am indeed persuaded that the difference between the prices at which contracts were let during the past two years and those likely to prevail for some time to come, and such as in fact did prevail a few years ago, is nearly if not quite sufficient, taking all the contracts together, to more than reimburse the state for all the interest it will pay on the warrants issued since the regular session of the last general assembly.

I still adhere to the opinion expressed by me in a former message that the manner of evidencing interest-bearing indebtedness through the indorsement of warrants with the date of presentation, from which date they draw interest, is open to serious objection, particularly when the amount of debt of that character becomes large. To incur indebtedness is not necessarily unwise. There are times when it is real economy to do so, both in private business and in that pertaining to the public. This is especially true when the time is opportune for making public improvements that are needed or soon will be. But, in my judgment, the debt should be fully contemplated as such when it is to be incurred, and ample provision made for meeting the same. To trust to receipts to meet expenditures, when it is known they will be inadequate, is not good business policy. Yet that is what is done when hundreds of thousands of dollars of warrants are indorsed for want of funds, as has been the case since the last session of the general assembly, and as had been done repeatedly in former years.

I concur in the spirit of the suggestion of the treasurer of state, that he be empowered to dispose of the indorsed warrants, although I would recommend as preferable action that the treasurer be authorized, when it becomes apparent that the moneys in the treasury are about to be exhausted, to sell the state's obligations, whether in the shape of interest-bearing warrants, such as were issued when the war debt was extinguished in 1881, or of short time revenue bonds, for the purpose of temporarily replenishing the treasury. Such a system would have an advantage over the present plan of contracting

indebtedness, because the amount of it and the interest to be paid, with the time of payment, would be fixed and known, and because also the obligations would draw a lower rate of interest either directly or through the premium received from the sale of the obligations. Most of the time the last two years the indorsed warrants of the state were worth more than par, with all their uncertainty as to time of payment. Obligations of a more definite character fixing the date for payment ought to be worth fully as much even at a lower rate of interest. A premium of 2 per cent on the warrants indorsed during the past year, the treasurer states, would have amounted to \$25,306.46, which is more than was paid in interest during the calendar year 1897; and the same officer reports assurances that 2 per cent could have been had on warrants of large amounts running for a certain time. Failing the adoption of this suggestion, I would recommend, as suggested by the treasurer, that the warrants as to payment be classified. This could be done by providing the funds in the treasury shall first be used for meeting the regular expenses of the state government as provided by law, especially giving them precedence over warrants for public improvements.

I would particularly invite your attention to the remarks of the treasurer of state in respect of the collateral inheritance tax. Better provision should be made for the collection of this tax. It would perhaps be well to give the counties an interest in it and make it the duty of some county officer to attend to the same locally, as the state treasurer is required to do at large.

The Twenty-sixth General Assembly at its regular session provided for the collection of a special tax to be paid at the organization of a corporation, according to the amount of capital stock authorized. The act further provided that existing corporations increasing the amount of their authorized capital should pay a similar tax. The new code (section 1610) through the insertion of a single word seems materially to alter the latter clause. The section, after re-enacting the law in reference to companies newly organized, further provides that "should any corporation *thereafter* increase its capital stock it shall pay a fee to the secretary of state," etc. This language seems to limit the payment of the fee for an increase in the amount of the capital stock to corporations which pay such fee at organization, and to exempt the older companies

from the exaction. I cannot think that such was intended, and would suggest that the section be amended to agree with the statute it was supposed to re-enact.

INTEREST ON PUBLIC FUNDS.

As another source of revenue, I may call your attention to the subject, already agitated, of interest on the public funds. It is regarded by successful men of business, firms, and corporations as good financiering to utilize all available assets, as far as may be reasonably done, for increasing revenues, and I am unable to see why such rule may not be applied to the funds belonging to the state that are not immediately needed, and a reasonable rate of interest secured by the state rather than by individuals and corporations from that source.

This system should also apply to the counties, school districts, and municipalities of the state. It would undoubtedly operate sensibly to increase the receipts of the state and local treasuries. I recommend that steps be taken to bring about such a system.

THE LIBRARY.

The period has witnessed great improvement in the state library. It has been extensively rearranged; and a large additional space utilized that was previously unoccupied. While the work of the department was greatly increased by reason of the unusually large number of books added to the collection, the largest accession there has yet been in any one term, it has been made especially more onerous because of the new and peculiar duties contemplated in the system of traveling libraries provided by the Twenty-sixth General Assembly. Fifty such libraries, containing in all 2,500 volumes, are traveling to the various points in the state selected, being nearly altogether places that are otherwise unsupplied with such facilities.

The additions during the term amounted to 8,299 volumes, including 3,015 by donation and exchange. Procuring the latter occasioned an extensive correspondence, resulting in adding an exceptionally large number of volumes to the collection without cost to the state.

Notwithstanding the large amount of work to be done by the force in the library, that force was, in the interest of economy, cut down by the last general assembly until it was made less than was formerly allowed for a much lighter volume of work.

THE SCHOOLS.

The retiring superintendent of public instruction closes his long and very useful incumbency of that high office with a report of great ability, which I deem especially worthy the attention of the general assembly in all its recommendations. The enumeration of persons between the ages of 5 and 21 is 727,694, an increase of 14,553 since the last biennial report. The enrollment is 546,836, a gain of 13,012; and the average attendance reported is 347,620. The number of schoolhouses is 13,744, of which 241 were built during the past year. The value of the schoolhouses is \$16,355,842, or \$710,299 more than in 1895.

During the past decade which began with the retiring superintendent's first accession to the office, while the number of schoolhouses was enlarged by only 992, or about 8 per cent, their value has been augmented by \$4,348,502, or about 35 per cent, indicating that the primary demand for schoolhouses is pretty well supplied, and that attention is now being paid to making them better, more comfortable, and more enduring. Another evidence of advancement is seen in the increased proportion of those entitled to school privileges who avail themselves of them. During the decade the enrollment became larger by 49,667, and the average attendance by 52,683. During the same time the number within the school ages increased 15½ per cent, while those in daily average attendance increased 17½ per cent. The amount paid teachers last year was \$5,264,354, an increase of about 28 per cent in the decade, while the cost of tuition has diminished during that time from \$2.04 per month per pupil, to \$1.87. The number of inexperienced teachers is yet very large. Of 24,445 certificates issued during last year, more than 30 per cent were to persons having had less than one year's experience, and nearly 15 per cent to those with no previous experience. The recent changes in the school laws, notably those providing for furnishing text-books free, and allowing boards in the rural districts to furnish transportation to pupils even beyond the lines of the districts, are both calculated, in my judgment, to enlarge the usefulness of the schools. The latter provision, when it shall be found, as I believe it will be, cheaper pecuniarily and better otherwise to provide such transportation than to sustain weak district organizations, ought to have a tendency to diminish the number of such organizations, a consummation long felt to be desirable. The con-

siderable extension of the powers of the district meetings with the corresponding limitation of those of the school board is another good feature of the new school laws. It seems indeed that the entire school law may remain unchanged for years to come without detriment.

STATE INSTITUTIONS.

As the state institutions have been visited during the last few months by an intelligent committee appointed from its members by the last general assembly, which committee will doubtless soon report to the legislature, I do not deem it proper to make a lengthy review of the reports of the several state institutions, but will confine myself to brief mention of matters concerning them which in my judgment should have attention.

THE UNIVERSITY.

The Twenty-sixth General Assembly directed the levy for the succeeding five years of a special tax of one-tenth of a mill per annum and placed the same at the disposal of the board of regents. That body devoted the proceeds of the first year's tax to the erection and equipment of a hospital for the medical department and the construction of a heating plant for the use of the new building and some others. The erection of a collegiate building is to follow, an edifice such as will provide for an increased attendance of 30 or 40 per cent, which is no greater rate of gain than that of the past four years. The attendance at the institution during the period shows an increase of 17 per cent over the preceding one, while the number of students has doubled in the last eight years, and every indication points to a yet larger proportionate gain of attendance in the coming years. This institution was the victim of fire last June, which practically destroyed the general library, wrecked the building that contained it, and did much damage to the physical laboratory. The loss is estimated at over \$82,000.

The income of the university for its support for the period amounted to \$264,525.85, of which \$113,775.83 was derived from the students in the professional departments for tuition and fees, and \$32,249.97 from investments. The remainder was drawn from the state treasury. The expenditures for the same period amounted to \$270,262.16, of which \$104,091.22 was the cost of the collegiate department.

This institution has steadily grown in the confidence and regard of the people until it has become one of the leading seats

of learning in the west. While I trust that no argument is needed to convince the general assembly of the desirability of strengthening the university in its various departments, yet I think it may be proper thus to remind the legislative body of what I deem the rightful demand of this summit of our common school system on the liberality of the state.

The board of regents asks for an allowance of \$39,100 for repairing damages by the fire, repair and incidental fund, law library, and various laboratories, and to permit of an exhibit at the Trans-Mississippi Exposition; also \$75,000 equally divided through a five years' period for renewing the library, an annual allowance of \$1,000 for the university publications, and a yearly addition to the endowment fund of \$15,000, the aggregate for the biennial term asked for being \$101,100.

COLLEGE OF AGRICULTURE AND MECHANIC ARTS.

The appropriations for this institution made by the last general assembly seem to have been expended judiciously and to the marked benefit of the college and its students. One of the deepest wells in the state now furnishes a bountiful supply of water of the best character. The want of this supply was long a need of the institution, the doors of which were closed on account of it only a few years ago. The water is carried to all parts of the buildings, affording ample protection against fire.

There were graduated during the term, 105 in eight courses. This was somewhat less than in the preceding term. The institution has felt the stress of the times severely, but its work is none the less well done. I cannot but speak in high praise of that work, which I believe deserves the encomiums bestowed upon it.

During the term \$132,879 was expended in the operation of the college, \$30,292.14 on account of the national experiment station, and \$74,128.72 in repairs and improvements such as were authorized by the general assembly. The last item is the only one that was at the expense of the state treasury. As many of the students of this school maintain themselves during their sojourn in the college by their own labors and exertions, and as school teaching is the resort of a large number of the students during the vacation, which is in winter, I recommend that a chair of pedagogy be authorized in the school. It would be a great benefit to many of the students in the

direction indicated, but it would be of more value to the public because of its better preparing for their work those who go out to teach.

For this chair, for the purchase of a residence for the president, for improvements in the college museum and laboratory, and for betterment of the buildings and grounds, the board asks that \$44,475 be appropriated. The board also asks authority to purchase a tract of eighty acres adjoining the college farm, which appears to be needed, and it will cost the state nothing, the use for that purpose of a part of the endowment fund being authorized by the congressional act of 1862.

The college has heretofore closed its school year in the month of November, making it inconvenient both for those who graduate to find occupation for a time, and for those who desire to enter upon passing from the high schools of the state. The new code changes the fiscal term of the college so that it is the same as that of the state generally. It is now proposed that section 2650 of the code be altered so that it shall conform to the change.

The endowment of the college amounts to \$681,033.52. This fund has been well enough managed to make it the second most productive of all the funds of similar colleges throughout the country, whereas eighteen like institutions were at the outset better provided for in this respect.

NORMAL SCHOOL.

The Normal school is growing in popularity and usefulness. Its enrollment last year was 1,441, a gain of over 25 per cent in two years. These figures demonstrate the magnitude of this educational enterprise of the state. A new building was erected in the year 1895; yet the demands of the school for more room are as urgent as they were before that structure was built.

There is a growing demand for teachers of ability and experience. Iowa is too old as a state to have it said of her that so large a proportion of her teachers is composed of those who are without any previous experience, and a still larger proportion of those who are only a little better than novices. The Normal school is calculated to do much toward remedying this state of affairs. Yet it cannot do all that is needed. The normal institutes are very helpful in the matter of improving the quality of instruction imparted in the schools.

But yet more is demanded. This would be best met by additional normal schools, but that appears to be impracticable for some time to come.

This school is doing a notable work for the state. That work is more and more felt with the succeeding years through the graduates of the institution and also through those who have spent more or less time at the school. In no profession can a previous thorough training be of more advantage than in that of the instructor, and it is a matter of gratification that the fact is becoming more and more appreciated by our people that this school is providing the kind of training required. Moreover, it is gratifying to know that the value of the school as a preparatory in this respect is being increasingly appreciated by those who desire to become teachers. Thus is the institution more closely in touch with the common schools of the state than any other, and as such is deserving of liberal fostering care from the general assembly, because the more those schools have for instructors persons who have had the benefit of the training the Normal school imparts the better it will be for the schools and the children who are in the succeeding years to obtain schooling there, and many of them all of it.

The board asks for an additional permanent annual allowance of \$33,600 for paying teachers, contingent expenses, library and librarians, military instructor, cases, fixtures, and furniture for museum, library, and laboratory, and for improvement of grounds; and an additional annual allowance for three years of \$25,000 for new buildings.

ORPHANS' HOME.

The term witnessed a larger accession to the Orphans' home than any former one, and like nearly all the other institutions shows a greater attendance at the close of the term than at any previous period. A somewhat curious feature of the admissions is that the number of soldiers' orphans is rather on the increase, while that of county children remains nearly stationary. Indeed the number of the latter received during the term of 1883-1885 was much larger than during that just closed. During the term which ended June 30, 1889, there were received 29 soldiers' orphans, and 75 other children, and there remained at that time 88 of the former and 282 of the latter. Two years later the board reported 172 soldiers' orphans admitted, and 88 others, and there were left of the former 198 and 202 of the latter. The board accounts for the large increase in the number

of soldiers' orphans in the fact that many sent had previously been admitted as county children through want of proper investigation of applicants and preparation of papers. Thus, part of the increase was because transfers from one designation to the other were made. The following term the number of soldiers' orphans admitted was 124, during the next 136, and during that just closed 177. Notwithstanding the explanation given, one cannot but be surprised that thirty-three years after the close of the war the number of the orphans of soldiers should show such marked increase, averaging 146 the past few years, and only 29 from 1877 to 1889.

The board of trustees calls attention to the fact that children less than 10 years of age, who are too young to realize what they are doing, are sent to the Industrial school as criminals rather than to the home, apparently because in the former case the state pays for their care and in the latter it is a burden upon the county. If such is the case it should have decided legislative attention. It must be a case of exceptional depravity indeed that will justify sending a child of that tender age to the Industrial school.

The board asks the passage of a law whereby children abandoned by parents, and those found in homes of vice, may be rescued and placed in custody of the officers of the Orphans' home until they reach their majority, a request that should be heeded.

More land is asked for in order that the boys may have a more practical knowledge of Iowa's leading industry. The board also asks that seven one-story cottages be raised, to correspond with the others which have all been improved. For the gymnasium the board holds \$3,750, the proceeds of the sale of property bequeathed to the institution, to which they ask that enough be added for a building to be used as chapel, kindergarten, and gymnasium.

The board of health of the city of Davenport having given notice that the sewage of the institution cannot hereafter take the course which it has done from the first, owing to the fact that the creek into which it passes runs several miles through pastures, an allowance is therefore asked to provide for such change of the sewerage system as may be necessary to connect it with that of the city. The board thinks it advisable that there be a building erected for industrial pursuits, to be used exclusively by the boys, as the present one is nearly all occupied by the girls.

These improvements and others believed to be advisable the board estimates will require an appropriation of \$50,050.

SOLDIERS' HOME.

The Soldiers' home had a population June 30 of 636, thirty-two being women. The increase over the preceding year was thirty-seven, eleven of them being women, and during the fiscal term 120, twenty being women. Applications for admission continue to be more than the institution can accommodate. By way of relieving the pressure, the board has adopted a new rule in reference to admission of those receiving pensions, the effect of which will be not to admit those having pensions of \$16 or more per month.

The hospital which was provided for by the last general assembly has been built and was first occupied at the beginning of the year 1897. The building is a capacious and well arranged edifice and appears to be admirably adapted for the purposes for which it is designed. As in all the better class of hospitals in the country, trained nurses are employed. Here, and indeed throughout the home, no effort is spared to make comfortable the declining years of the veterans of the republic.

Some years ago the general assembly made provision for the erection of a number of cottages. Experience with these buildings would seem to demonstrate at least that no more of them are wanted. Yet there is need that the more aged veterans should have special accommodations. To meet this need the board asks that \$25,000 be appropriated for the erection of a building for old people, where the veterans and their wives may be provided for. It is probable that the number of these will be considerably increased for a time, owing to a modification made by the new code in the restrictions as to admission.

The litigation which was begun some time ago in the federal court, and which took the shape of a criminal prosecution against the members of the board, for the purpose of preventing the retention of any part of the pension money by the home, was summarily disposed of by the court, and the accused discharged from custody, thus sustaining the action of the board.

In addition to the amount asked for the old people's building, the board estimates that \$16,500 will be needed for furnishing the proposed building, for independent waterworks, for an ice house, and for additional storage building.

CHARITABLE INSTITUTIONS.

The trustees of the Industrial Home for the Blind note marked improvement in the management of the institution and in the product manufactured. A demand has sprung up for this product even in other states. The board calls attention to the fact that under the new code all the indigent blind of the state are entitled to admission, there being no limitation as heretofore to those of able body and mind. This being the case, it will be necessary, the trustees think, that the accommodations of the home be greatly increased. The board asks \$34,300 for improvements it deems required.

The improvements contemplated at the College for the Blind in the action of the last general assembly have been satisfactorily completed, and the school is doing a good work. The trustees ask for \$20,000 for a gymnasium and a sewerage system. That both these improvements are needed, and the latter unquestionably so, I have no doubt. I commend to your especial attention the remarks of the trustees and principal on these points. The trustees also ask for \$6,000 for contingent and repair fund, painting, library and school apparatus, and furniture and bedding. The enrollment is 246.

The School for the Deaf, caring for about 300 mutes, asks for \$8,000 to supply needs.

The Institution for Feeble-Minded Children labored under exceptionally great difficulties during the term. Improvements had been made in accordance with the provisions of the act of the Twenty-sixth General Assembly at its regular session, and the institution expected soon to be in condition to do better work than ever before, when the fire which destroyed the main building deranged all the plans of the management. This calamity entailed a loss of about \$125,000. The action taken at the extra session has enabled the board to some extent to overcome the evil brought upon the institution by the fire. The board asks for \$49,655 for the ensuing period. In considering the wants of this institution it will be remembered that the number of inmates increased during the last period from 574 to 698. The care of this class of unfortunates is one of the gravest responsibility. The dictates of humanity require that they be treated with the greatest kindness, while the welfare of the community demands that they be kept under restraint in perhaps most cases after they have arrived at their majority. The superintendent cites the prevalent opinion among those

having charge of imbeciles that "states need protection against the ever increasing number of these deficient and dependents." I would commend to your attention the measures to accomplish this object suggested in the report of the superintendent.

THE INSANE.

The patients treated at the hospitals for the insane during the term numbered 4,375, of whom 2,326 were of the male sex. There were admitted and readmitted during the period 1,969, 1,186 being males. There were discharged during the period 607 as recovered, 580 as improved, and 248 as unimproved, while 397 died. There have been treated at the hospitals from the beginning 10,327 males and 7,416 females, including transfers. Of the whole number 5,264 have been discharged recovered, 4,439 improved, and 3,577 unimproved or transferred. The number of deaths is 3,498. Of those admitted during the period 496 were foreign born, or a little more than one-fourth of the whole number. This is considerably more than the proportion of the foreign population in the state at large. Of those admitted during the period 132 are supported by the state, they having been sent to the hospitals as having no known residence in Iowa. Legislation would seem to be needed to insure more care on the part of examining commissioners in making inquiry as to the residences of such persons, and where practicable to secure their return to the states whence they come. If the law were changed so as to require the counties sending such patients to the hospitals to furnish one-half the cost of their support, it would help accomplish the desired object.

Section 1428 of the code of 1873, which, as amended by subsequent enactments, is section 2292 of the code of 1897, provides for the levying of a tax by the boards of supervisors to meet the charges for keeping the patients of the respective counties at the hospitals, which tax, when collected, is to be paid into the state treasury. Under color of the authority thus given there has been levied in the several counties of the state during the past ten years the sum of \$3,900,688.89, of which all that has reached the treasury is \$2,953,351.88, leaving about 25 per cent unaccounted for. It will not do to say that the tax was not collected, for I find that while \$12,580,081.03 was levied for state purposes during the same period there was paid into the treasury on that account \$12,107,049.57, the deficiency being less than 4 per cent. Now I

would not be understood as saying that the counties owe the state this large sum of money. They do not, but they did owe at the close of the fiscal term \$51,015.35, which, in view of the enormous amounts raised, was that much more than they should have owed. Of the \$947,288.51 not accounted for, more than \$800,000 was levied under color of authority and improperly diverted to other purposes. What legislation is advisable to put a stop to such irregularities, to speak of them not more harshly, I leave to the consideration of the general assembly.

The cost of caring for patients at the hospitals was \$18.90 per month.

The amounts asked for repairs and betterments at the several hospitals are as follows: At Mt. Pleasant, for specific purposes, \$17,750; for annual allowance, \$11,000; making for the term \$39,750; at Independence, for specific purposes, \$71,625; at Clarinda, for specific purposes, \$151,740; the total aggregating \$263,115.

The hospital at Cherokee cannot be hastened to completion too soon. Already the existing hospitals are overcrowded, and the new one would doubtless soon be comparatively well filled if it were ready for occupancy. The insane appeal to us for the kindest care. The century now closing—I may say the half century—has witnessed a notable improvement in the care of the insane; indeed, it might be called a revolution. Fifty years ago the condition of most of the insane was a reproach to the civilization of the age. The horrors of the treatment to which they were subjected are almost beyond belief at this time. Neither is it very many years since this unfortunate class of people ceased to be barbarously treated, if, indeed, such treatment has yet ceased altogether.

There has recently manifested itself in this state a disposition to return to the system of local care of the insane by placing them in county asylums. It is urged solely on the ground of "economy;" of immediate saving; but will the insane be so well cared for as in the state institutions? Are they not likely to be placed under the care of attendants ignorant of the character of the work to be done, and possessing as a prime qualification muscular strength, instead of the trained nurses that now do duty at the state hospitals? Will the superintendent or even the physician in charge be an alienist? The manner in which these questions can be truthfully answered in respect to any such county institution will tell better whether real economy is practiced.

I most earnestly recommend, as have several of my predecessors, that the powers of the visiting committee to the hospitals for the insane be enlarged so as to embrace an inspection of every hospital or asylum in the state where insane persons are kept, and I would include, too, those not under the control of the public authorities. One of the boards of trustees well argues, if there is justification for the existence of such a committee with reference to the state hospitals which are under the direction of boards of trustees chosen for that particular work, there is imperative need for the visitation of private hospitals, private asylums, and poor-houses.

INDUSTRIAL SCHOOL.

The new buildings provided for by the last general assembly have been erected and completed within the appropriations. For the boys' department, the board asks a further appropriation of \$39,350 for a new school building, for a new family building, and for repairs and contingent, for heating six family buildings, enlarging the chapel, and erecting a pest house. A school building is undoubtedly much needed, and one additional family building will still leave the cottages overcrowded. That the mode of heating should be improved cannot be doubted. To warm the buildings of a public institution by means of stoves, with the attendant danger from fire, approaches criminality. For the girls' department \$19,100 is asked. Among the items going to make up this aggregate is one for a family building for the little girls. It is objected that at present these children are under the necessity of associating with girls much older than themselves, by whom they cannot but be in some measure influenced. I am constrained to think it questionable policy to have little girls sent to this institution. Provision had better be made, as above suggested, for the smaller ones, both boys and girls, at the Home for Destitute Children.

THE PENITENTIARIES.

While the population at nearly all our institutions has much increased within the last few years, the fact is notably so at the penitentiaries. In 1889 the number at both prisons was 615, or only two more than the number at Anamosa at the close of the last fiscal term. In the two prisons there were at the later date 1,139 convicts, an augmentation of 85 per cent in eight years, when the number of people increased only a little

more than 15 per cent. What has brought about this undesirable state of affairs is a subject of very diverse opinions. One suggestion that is made by the warden of the Fort Madison penitentiary has, I think, great force, which is that the absence of an habitual criminal law offers what may be called inducement for the criminals of other states to migrate here. Illinois has recently adopted such a law, following the example of Ohio, which has had one for years. I look upon an amendment to our existing law that would introduce a like system as worthy of your most serious consideration. The Ohio law makes the penalty for the first felony (other than murder) committed by a criminal an indeterminate one between the minimum and maximum terms of imprisonment prescribed for the crime. For the second felony the penalty is fixed by the court pronouncing sentence. For the third felony imprisonment for life is adjudged. Provision is made for good time allowance to first and second term convicts and for the paroling of the former. The new code enacts the following:

"SEC. 4846. If any person, having before been twice convicted within this state of larceny, is guilty of another crime of larceny, he shall be deemed a common thief, and imprisoned in the penitentiary not more than seven years, or fined not exceeding one thousand dollars and imprisoned in the county jail not more than one year."

This provision was in the code of 1851, but with a lighter maximum penalty. It was enacted then, as I assume it was enacted last year, with the object in view of having it reach criminals twice convicted of petty larceny. An attempt to punish one such under the former code elicited from the court an interpretation that as it then read (and as it now reads) the penalty was incurred only in case of two previous convictions of felony. This being the case, the section was dropped from the code of 1873 as substantially surplusage, the penalty then being no greater than was prescribed for offenses previously committed. I recommend that the section be amended so as to provide for the indictment as a common thief of a criminal who has been twice previously convicted of petty larceny. The thief who confines his repeated crimes to jail offenses soon becomes one of the worst characters in any community.

Some system of prison labor ought to be devised for furnishing employment for prisoners otherwise idle. This will become

increasingly important as the time approaches for the termination of the contracts at Fort Madison and the completion of the edifice at Anamosa. I am advised by one who has made a study of the subject, who is one of the foremost penologists of Iowa, and who has had actual experience in prison management, that experimentation in other states has developed systems that do away with the objection of unfair competition with free labor, and at the same time utilize the labor of convicts so as to make them self-supporting and allow the convict the amount he can earn over and beyond the cost of his support. Iowa has made no progress in this matter. He adds: "At least one system other than the contract system has been shown to be a pronounced success in the states of Illinois and New York." In the latter state the statute provides that the surplus products of the labor of the prisons shall be disposed of to other public institutions as well as to the state departments and the counties and other political divisions of the state at prices determined on by the board of charities and corrections. This disposition of the goods manufactured I look upon as especially desirable; and it might be applied to the products of all our state institutions, such as the Home for the Blind and the hospitals.

I do not deem it nearly so essential that the prisons be profitable in a pecuniary sense as that they shall be remunerative in the larger sense of making better men and women of the prisoners, so that upon their release from custody they shall become builders of the state and no longer destroyers.

The good time law now in force in this state is gravely defective in making no distinction between first-term and older criminals. In the spirit of the foregoing recommendation concerning the indeterminate sentence, I would suggest that the diminution for second-term convicts should be only half of that allowed those serving their first term, and that those in for more than a second term be allowed none at all.

In reference to the government of the penitentiaries, I have a few suggestions to offer. In my judgment, these institutions should come under the supervision of a board, such as governs the industrial schools. In fact I would recommend that the powers of that board be enlarged so that it should have like control of the penitentiaries. The penologist whom I have before quoted uses language on this subject which I adopt, while I commend it to the attention of the general assembly:

"In all the state institutions except its two penitentiaries the superintendents are selected by the boards of trustees and without any definite term of office. They are subject to removal at any time for cause, but retained if faithful and competent. They are thus encouraged to make special effort to fit themselves for the proper discharge of their important and highly responsible duties. It goes without saying that better public service is procured under such a system. It is difficult to conceive why wardens of our penitentiaries should not be selected in the same way. The present system which fixes the tenure of these two offices at two years, and provides for their election on joint ballot in the general assembly, absolutely precludes the idea of any man being able to hold the office beyond such time as may be fixed by political precedent or custom, no matter how capable or well qualified he may be. The science of penology has long been fully recognized. The man who takes the time to fully qualify himself to be the custodian of the criminal classes is as useful to the general public as the man who has taken the same time and pains to fit himself for the proper care of the insane. If it were proposed to make the office of superintendents of our hospitals for the insane elective on joint ballot at each session of the assembly, such proposition would meet with little favor. It is also difficult to conceive why the whole burden and responsibility of the supervision of our two penitentiaries should be thrown upon the chief executive when it is clear that he cannot take the time necessary to give such close supervision as is given by the boards of trustees to the other state institutions. It has long been my opinion that, with all the other high and important duties the governor of our great state is called upon to perform, he should be relieved of the onerous duty of supervising the affairs of our penal institutions."

In another respect such a board might be of important service. It could act as a board of parole, as is the case with the Industrial school. I think it preferable to the proposed court of pardons with its ponderous judicial procedure. When a man is finally committed to the penitentiary for crime, judicial proceedings are at an end. Thenceforth punishment, and with it pardon and parole, belongs to the executive department of the government, the exercise of which ought not to be made to depend upon the ability of the prisoner and his friends to employ attorneys to plead his case before another court. I

have found the Industrial school board of great assistance to me when considering applications for release from that institution.

At the Fort Madison penitentiary the warden, by skillful handling of the labor of the prison, has been able to construct 140 new cells for several thousand dollars less than was allowed him for the purpose by the last general assembly. Having enlarged the grounds, he has also constructed a new wall at an expense less than half of what it was estimated it would cost. The warden recommends that the amount allowed for the construction of cells that has not been used be put into the erection of a shop in which men now idle may be employed. He asks \$12,800 for improvements and repairs.

At the Anamosa penitentiary the large center building provided for by the Twenty-sixth General Assembly approaches completion. It is capacious and well and substantially built. Under the advice of the executive council, the warden used a part of his support fund for the sinking of a well for a supply of water for the prison. This well is found capable of producing 15,000 gallons an hour for fifteen hours, and a tank has been built upon it that holds 45,000 gallons. It is contemplated to increase the capacity of this tank to 60,000 gallons. From the savings in the support fund the warden was also enabled largely to repair damages caused by a calamitous fire. Extensive as are the structures connected with this institution, they unfortunately hardly keep pace with the demands for their use. For continuing the work on this prison the warden estimates that \$45,174 will be needed.

INSTITUTION BOARDS.

There has been much discussion of late as to the desirability of a single board to have charge of all the institutions of the state, the members of such board to be expected to give their entire time to the work and to be suitably compensated therefor. It is urged that such a board, being familiar with all the institutions, would be in a position to know their comparative needs and intelligently to advise the general assembly thereon, and thus materially to aid that body in its determination as to the amount to be expended for support and betterments. It is also urged that such a system of management would be less expensive to the state than the one now in vogue. I can not bring myself to believe that such a consolidation of the existing boards, and placing all the institutions under one board,

will afford a remedy for any of the evils supposed to inhere in the present system. I find that the pay and other expenses of all the regents, trustees and directors amounted to \$29,616.56 for the last fiscal term, or \$14,808.28 for each year. I much doubt whether the expenses of the proposed board of control would be materially less with its members paid the salaries that men ought to have who are competent to fill such places and who would be expected to make the performance of their duties their sole active business for the time. But the incongruity of having the State university and the penitentiaries, the Agricultural college and the hospitals for the insane, the Normal school and the Institution for Feeble Minded Children, all under the control of one and the same board, would, in my judgment, more than offset any benefit, pecuniary or otherwise, that would be derived from the proposed consolidation. Nevertheless, I believe that there ought to be a reduction in the number of boards. I can not see why institutions of a kindred character may not be supervised by a single board. For instance, the purely benevolent institutions, that is, the hospitals for the insane, might be put under one management with advantage. So also might those which combine education with personal support, such as the Orphans' home and the institutions for the blind, deaf, and feeble minded. The higher educational institutions might remain under separate boards, although I do not see why the Normal school might not be beneficially placed under the control of the board of regents. The Soldiers' home, unique as it is in character, must remain under separate control. The industrial schools are now under one board, and very satisfactorily so. If it or a similar board had also supervision of the penitentiaries, as I have above intimated, I fully believe a great advance would be made in prison management. While I think such reduction in the number of boards would be of advantage on other grounds, I am persuaded that it would effect a noticeable saving in the expenses of the institutions. Last term the hospital boards drew from the state treasury per diem and expenses \$7,503.95, and the boards of the Orphans' home and the institutions for the defective classes \$8,243.77; while that of the Industrial school, which has what are really two separate institutions under its control, drew only \$945 37. With only three boards for these institutions the saving here ought to amount to nearly one-half, even if the penitentiaries were to be brought under their supervision.

SPECIAL APPROPRIATIONS.

The amounts asked for the several institutions of the state, whether as additional, permanent allowances or special appropriations, are as follows:

	Annual Allow- ance.	Specific Appropriation.	Total for Term.
University—			
Permanent.....	\$15,000	-----	-----
For five years.....	15,000	-----	-----
University publications.....	1,000	-----	-----
Improvements, etc.....		\$ 39,100	\$ 101,100
College of Agriculture.....		44,475	44,475
Normal School—			
Permanent.....	\$33,600	-----	-----
For three years.....	25,000	-----	-----
Repairs.....		1,000	118,200
Orphans' Home.....		50,050	50,050
Soldiers' Home.....		41,500	41,500
Industrial Home for the Blind.....		34,300	34,300
College for the Blind.....		27,600	27,600
School for the Deaf.....		8,000	8,000
Feeble-Minded Children.....		49,655	49,655
Hospital at Mt. Pleasant.....	11,000	-----	-----
Improvements, etc.....		17,750	39,750
Hospital at Independence.....		71,625	71,625
Hospital at Clarinda.....		151,740	151,740
Hospital at Cherokee.....		279,000	279,000
Industrial School, boys' department.....		39,350	-----
Industrial School, girls' department.....		19,100	58,450
Ft. Madison Penitentiary.....		12,800	12,800
Anamosa Penitentiary.....		45,174	45,174
Benedict Home.....		12,000	12,000
Fish and Game Warden.....		13,000	13,000
Omaha Exposition.....		47,400	47,400
Memorial Hall, additional.....		30,000	30,000
Total.....	\$100,600	\$ 1,034,619	\$ 1,235,819

The amount proposed for specific appropriations is thus \$1,034,619, while an annual allowance of \$100,600 or \$201,200 for the two years, is also asked, part of it permanent and part terminating; making in all \$1,235,819 for the term.

It will be in order now to consider the resources of the treasury.

The auditor of state estimates the receipts of general revenue from sources other than the state levy at \$1,861,000 and from the state tax at \$2,650,000, making the aggregate receipts \$4,511,000. The estimated receipts from the state tax, however,

includes \$610,000, the product during the first half of the year 1899 of a levy of two mills, which levy was the maximum that could be applied at the time the auditor's report was made. The provision of law fixing the levy having been repealed, the amount to be received from state taxes during the last six months of the fiscal term will depend on the expenditures the present general assembly will authorize. The ordinary expenditures, including interest on warrants outstanding, are estimated at \$3,500,348, and there were undrawn special appropriations that might be drawn during the fiscal term amounting to \$558,437.61.

The amount of the floating debt at that time, as above stated, was \$410,827.77. To get the state entirely out of debt by the first of July, 1899, would require that \$3,110,000 be raised from taxes during the fiscal term, and this would permit of no special appropriations by the present general assembly. But, as the estimates are made for a period about nine months of which will have expired before the general assembly will have made its appropriations, I have obtained from the financial officers of the state a statement of the gross transactions of the treasury for the first six months of that period. Those officers inform me that the receipts for that period amounted to \$946,303.91 and the sum of the warrants issued to \$995,152.18, and there are yet undrawn of special appropriations \$141,338.94. On the other hand, warrants were canceled amounting to \$862,682.94, and \$15,121.06 interest paid, making the total disbursements \$877,804. The amount of outstanding warrants at the close of the calendar year was \$579,966 and the cash in the treasury \$108,645.47, making the net indebtedness \$471,321.50. While the net floating indebtedness was thus larger by \$60,493.73 at the end of the calendar year than at the close of the last fiscal term, nevertheless the condition of the state's finances is much more favorable than at that time. On June 30 there remained undrawn of appropriations made for specific purposes an aggregate of \$308,437.61, which, added to the net floating debt, made a total of actual and contingent liabilities beyond the amount in the treasury of \$719,265.38. At the close of the year there remained undrawn of these appropriations only \$141,338.94, which, added to the net debt at that time, made the actual and contingent liabilities \$612,660.44, or \$106,604.94 less in amount than it was six months earlier. The expenditures of the present year, allowing \$140,000 for the expenses

of the session and the miscellaneous items of appropriations usually found in the general appropriation bill, may be estimated at \$1,820,000. To this should be added \$125,000 to be drawn, as already provided for, for the new hospital at Cherokee, making the sum to be paid out \$1,945,000. If the receipts be estimated at \$2,150,000, and that is somewhat larger than the auditor's estimate, there will be an excess of only \$205,000 with which to pay off the net debt at the beginning of the year and such of the undrawn appropriations as may yet be called for. Of the latter, however, it is probable that less than \$100,000 will ever be drawn on, the items in many cases representing balances of appropriations that have done their work long ago without exhausting the amount allowed. The following is a list of such balances kindly furnished by the auditor:

Agricultural College, improvement fund.....	\$ 26,632.64
College for the Blind	7,495.98
Benedict Home.....	2,912 82
Institution for Feeble Minded Children, improvements	19,800.00
Hospital for Insane—Cherokee	169.36
Clarinda.....	.75
Mt. Pleasant	505 34
Industrial schools	1,400 00
State University, improvements	7,356.55
Normal school	1,601 20
New Orleans Exposition claims	12,050.00
Orphans' Home, improvements	2,831.42
Penitentiary, Anamosa	9,050.25
Penitentiary, Fort Madison	6,825.38
Providential contingencies	9,079.77
Soldiers' Home, improvements	294.67
Iowa and Missouri Boundary Commission	219.82
Gray uniforms	961.00
Capitol repairs	1,151.99
Trans-Mississippi Exposition	6,000.00
Memorial building	25,000.00
Total.....	\$141,338 94

But, assuming that only \$75,000 of the sum of these balances should yet be called for, the net indebtedness at the end of the year 1898 will be about \$335,000, without any specific appropriations by this General Assembly. To this amount should be added, say, \$35,000, which must be appropriated for expenditures made under authority of law, but for which the last general assembly failed to provide funds. The net indebtedness at the close of the year 1898 will therefore approximate \$370,000. This being true, every proposed additional expenditure

of public moneys should be scrutinized with the utmost care and as little as possible be allowed to be drawn before the spring of 1899. The resources and expenditures during the latter year will depend on the action of the present general assembly. While extravagance is ever to be avoided, the state on the other hand should never be panic-stricken.

BENEDICT HOME.

This institution continues its work of reclamation. It was founded by the Woman's Christian Temperance Union and is managed under its direction, and as I believe the management is judicious. It is indeed a grand benevolent institution, and is a continuous instrumentality for rescuing and redeeming the unfortunate.

The family have, under the direction of the superintendent, done all the work about the home, indoors and out. Even for the school competent teachers are found in the family. The inmates, doing all the nursing, soon acquire a facility at that occupation that is found to be of service to them when they have returned to the world. This is indeed true regarding practically all the occupations pursued at the institution. The whole number of inmates during the term was 170.

For the support of this home, including an allowance made several years ago for the construction of a building, the state treasury has contributed up to the present time a little in excess of \$38,000. The treasurer reports little other means of support than that thus derived from the state. I am led to think that this amount of interest in the institution ought to have its representative on the managing board of the home, and I recommend that steps be taken to secure such representation.

For support during the next biennial term the trustees ask for \$12,000. Their valuable report, embracing that of the treasurer, superintendent, and surgeon, has been handed to me. It has been for several years printed as a state document, but the authority to do so does not appear in the new code.



FISH AND GAME.

The work of this commission is steadily increasing in importance, the demand during the term for supplies of fish for stocking purposes exceeding that of any former term. The work of the commission is thus seen to grow in popular regard, a fact which is further evidenced by the increased favor with

which prosecutions of violators of the law are regarded. Over five hundred poachers were convicted and fines imposed amounting to \$6,458, which is \$458 more than was allowed for the support of the commission for the fiscal term. The dam authorized at the last session of the general assembly, to be constructed at the outlet of East Okoboji, has been completed and will have the effect to retain over two feet more of water in Okoboji than there otherwise would have been. The canal provided for in the same act between Spirit lake and Little Spirit lake, about 500 feet in length, has also been completed and already effectively accomplishes its purpose. The expense of making the dam and the canal was kept within the appropriation of \$1,000. A fish-car has been provided and completely and admirably equipped, at a cost of \$1,600, \$800 of which was paid out of the ordinary support fund. Several railroad companies allow the car to pass free over their lines. The fish commissioner has thus been enabled to transport over 1,500,000 fish from the bayous of the state and place them in several of the interior lakes and rivers. A supply pond has been kindly furnished by the town of Sabula, where the fish taken from the bayous are kept awaiting transportation. By this means enormous quantities of food fish, which would otherwise be lost by the drying up or the freezing of the bayous is saved.

Of the appropriation made by the Twenty-fifth General Assembly amounting to \$6,000 there was covered into the treasury \$1,219.65. Of the similar amount appropriated by the last general assembly there remained unexpended, on the 1st day of November last \$762.48, additional expenditures being required because of fruitless litigation designed to hinder the work of the commission.

The new code greatly enlarges the work of this officer in giving him supervision of game interests. This will necessitate the appointment of many deputies to assist him. The statute requires that their services be rendered without expense to the state. There should nevertheless be provision for compensating them in some manner. This may be done by allowing the warden a contingent fund out of which deputies should be paid for services actually rendered. The warden asks for an allowance of \$21,100 for the protection of fish and game and performing the duties imposed upon him.

BUREAU OF LABOR STATISTICS.

The commissioner of labor statistics presents a voluminous report. The last general assembly enlarged the powers and duties of that officer and increased the capacity of his office for usefulness. Under the authority granted by that law, the commissioner or his deputy has visited nearly every city and town in the state to get lists of establishments having five or more employees. These establishments were called upon to furnish information in reply to questions asked them, which information has been compiled and is presented in tabular form. The data upon which these tables are based are constituted of verified statements of the employers. Owing to the fact that there had been no compilation of the lists of employers in the state, the attention of the bureau during the term was largely taken up with procuring the information necessary for completing the lists, and the commissioner found himself unable to give the time necessary during the term for getting corresponding information from employees. The commissioner recommends that there be a bulletin furnished quarterly by the bureau, which shall publish information coming to the knowledge of the commissioner between times. A law requiring the boxing or covering of all dangerous machinery and shafting, and the placing of railings around fly wheels and vats, is recommended with authority given some officer to enforce the same. Examination of persons undertaking to handle stationary boilers is also suggested. The commissioner collates the experience of many of the cities of the state in respect to the collection of poll taxes, from which it would appear that a comparatively small number of persons liable to pay such taxes ever do so. In view of this fact and of the further fact that cripples and worn-out men, who are considered in the theory of the law unable to work such tax, are employed by those who should pay them to work out the same, the commissioner recommends that the law be repealed.

MINE INSPECTION.

The report of the mine inspectors indicates a revival to some extent in this important industry. The number of mines is 358, or eighteen more than was reported the preceding term. The output was 7,325,224 tons, valued at the mines at \$8,534,677. An increase in the output is thus shown amounting to 352,015 tons, but the value is less by \$472,897. The wages paid

amounted to \$5,642,842 for miners and \$2,161,752 for all other employees, aggregating \$354,129 more than in the preceding term, while the average paid miners was 77 cents per ton, a decline of 13 cents.

The desirability of enlarging the home market for our coal is forcibly presented by the inspectors. Immense deposits of coal yet underlie the soil of Iowa. The enactment of legislation which may encourage the planting of additional manufactures in this state and the expansion of those now in existence well deserves the attention of the general assembly. The number of fatalities was 45, and of non-fatal accidents was 102. The previous term the numbers were, respectively, 39 and 80. This unsatisfactory showing is an argument for greater care on the part of both employers and employees. Doubtless greed on the one hand and recklessness on the other do much to augment the hazard of life in the mine. The work of the inspectors I believe to be well done, and I do not doubt that but for their vigilance a much worse showing in this respect would be made. Whatever legislation may do toward remedying the evil ought to be tried. But no legislation can prevent the consequences of recklessness on the part of those who become victims to accident. Indeed, there is always danger that the knowledge of the existence of such legislation will tend to make those it is intended to protect less careful of their own safety.

GEOLOGICAL SURVEY

The work of the geological survey has been carried steadily forward. There are now twenty-six counties which have been covered by the detailed mapping, and in addition special reports have been issued upon the coal, gypsum, lead, and zinc and artesian waters of the state. The seven volumes so far published contain much that is of the highest value to our citizens, from both educational and economic points of view. They have been widely distributed and are the best possible advertisements of our resources. The work is proving an important aid in the development of our mineral deposits and has led to important investments.

Recently the survey has undertaken the collection of statistics of our mineral productions. The returns so far indicate a most gratifying increase in business. In many quarters the building brick output has increased from 40 to 100 per cent. The gypsum industry is flourishing and the coal industry for the latter half of the year has shown a marked improvement.

AGRICULTURE.

The weather and crop service makes a gratifying report of the aggregate soil products of Iowa for the past season, showing that the farmers are in condition to receive a fair share of the benefits of our increasing prosperity. Despite unfavorable weather conditions in the planting season, and the severe drouth of the late summer and autumn, Iowa still leads all the states in the production of corn, having a total yield of 239,452,150 bushels of that great staple, harvested in the best possible condition. There has been an increase in the acreage and total yield of wheat, and we have harvested this year 14,618,054 bushels, giving us a liberal surplus beyond our requirements for home consumption. We lead all other states in the production of oats, having a total output of 132,571,155 bushels. Our output of the staple cereals amounts to 404,208,559 bushels, and we have harvested 5,301,404 tons of cultivated and prairie hay. The total value of our soil products, which are mainly consumed in the production of live stock, dairy and poultry products, etc., is estimated to exceed \$200,000,000—a sum nearly equal to the world's production of gold for the year, and approximating the value of the cotton crop of the United States. These figures serve to remind us of the fact that our foremost industry is entitled to the fostering care of all who are charged with legislative and executive responsibilities.

DAIRY DEPARTMENT.

The development of the dairy interests in our state during the past year has been large. At the present time there are only three counties in the state without creameries in operation. The increase in the number of creameries for the past year over and above those that have closed or discontinued business is eighty-one. This is a larger increase than for a number of years, and indicates the effect of dairy agitation and information. Territory that heretofore has not been considered as properly a part of the dairy district is now regarded as a good field for development, and two-thirds of the number of new creameries have been established in this class of territory. There are now 891 creamery plants in the state, the largest number that has ever been in operation. The favorable conditions during the entire year of 1896, for the production of butter, placed a mark so high in the quantity shipped to markets outside of the state that it was unreasonable to expect that

amount would be increased during a corresponding period for some time to come. But it is now found, notwithstanding the partial drouth of the past season and the unfavorable spring months, that the shipments to markets outside reached 99,457,684 gross pounds, being an increase over 1896 of 4,280,441 pounds. These shipments represent 83,620,081 net pounds of butter, and a valuation of \$15,000,000, which amount came directly into Iowa from neighboring states and foreign markets. The New York market for the year ending November, 1897, shows an average of 18 85-100 cents per pound for fancy creamery butter, a slight improvement over the average for the previous year. As 71 per cent of our shipments are billed to New York city, our people are materially interested in that market.

The agricultural department at Washington has been active in furnishing information and investigating foreign markets, especially the English markets, by making experimental shipments from our leading dairy states. Individual shipments by the carload of fine Iowa creamery butter have been forwarded from some counties directly to Liverpool and London. That these goods met with favor is reason for congratulation and shows to what a high degree the production of creamery butter has reached in Iowa.

The city milk inspection law at the present time covers thirteen cities, or those having more than 10,000 population. The experimental stage of this inspection is now past, and it would be well to extend it to other cities.

The expenditures of the department for the year ended October 31, 1897, amounted to \$5,432.53.

STATE VETERINARY INSPECTION.

The work of the state veterinary surgeon has steadily multiplied until now it takes up substantially all the time of the officer. He is called almost constantly, and into practically all parts of the state, and his labors have been instrumental in staying the progress in many instances of contagious diseases among domestic animals. His report is one of exceptional interest at this time, and I invite attention to his recommendations, especially the one in regard to the inspection of animals being brought into the state for breeding purposes. The time has come, in my judgment, when this officer should have a fixed salary, with a suitable allowance for expenses. He should also

have an office at the state house, so that his services may be the more readily secured when needed.

HORTICULTURE.

Under the provisions of the new code the Iowa State Horticultural society is allowed to draw office supplies from the supply department of the state. Horticulture is a growing industry and should be fostered, for we not only need fruits for food but for export as well. Already a large quantity of fruit is being shipped out of the state, bringing in a large amount of money. The protection of the homes of Iowa with trees and ornamenting them with shrubs and flowers should not be lost sight of, and the work of the society should be encouraged and extended.

PUBLIC LANDS.

Of the public lands belonging to the state there were patented during the period 2,482,715 acres, and there remain unpatented of lands other than swamp and railroad lands 5,673,613 acres. The amount of swamp and railroad lands is too indefinite to be computed. There yet remain unsold of the other lands 617,770 acres. These are in the grants for the common schools and the university, including some lands donated to the latter. The question of the title to meandered lakes is yet in the courts. A decision made, while against the contention of the state to title in that particular case, nevertheless favors the general principle that the title to these lakes passed to the state when it entered the union as an incident of sovereignty. This would seem to be a correct determination; if so, the title to these lakes can not pass without further action by the general assembly, which action, however, is not desirable nor is it recommended.

FINANCIAL INSTITUTIONS.

The savings banks of the state numbered, at the close of the term, 166, and the other banks under the supervision of the auditor, 206, an increase of eight in the whole number in the two years. They held deposits June 30th, amounting to \$45,442,894.16, and the assets amounted to \$65,799,440.96, an increase over the figures of the year preceding of \$1,476,100.87 in the first item and of \$1,170,959.88 in the other. The increase for the biennial period was \$1,615,757.61 in deposits and in gross assets \$1,754,383.07. Reports at the close of business

October 5th showed a further increase in the deposits of \$5,048,631.44, and in the volume of assets of \$4,735,088.42. This amount of deposits exceeds that of June 30, 1892, which was the highest line before the crisis of 1893, by over \$8,000,000. On October 5, 1897, the national banks held of individual deposits \$27,502,301.25. Money is evidently coming from its hiding place, and is seeking its great reservoir to be drawn thence for the use of enlarging business and industrial activity.

The last general assembly at its regular session put building and loan associations under the supervision of the auditor of state, first requiring, however, the executive council to pass upon the articles of incorporation and by-laws of the several associations. Under the authority thus given, the council approved the papers of eighty-seven domestic local associations, twenty-nine domestic associations, and one association from Minnesota. These associations reported to the auditor of state December 31, 1896, assets amounting to \$12,565,465.16. These assets are likely to increase much more rapidly with the associations under the supervision of responsible officials.

The controller of the currency in his report of last winter gives the deposits in the loan and trust companies of Iowa as \$4,364,963, and those in private banks as \$5,233,187. The deposits in these various institutions, therefore, aggregate \$100,157,452.

SEMICENTENNIAL CELEBRATION.

In accordance with provision made therefor by the last general assembly, I appointed a commission consisting of Philip M. Crapo and George F. Henry, of Burlington, and Hon. John Scott, of Nevada, to arrange for a suitable celebration of the semicentennial of Iowa. The commission began immediately to make arrangements for an observance of the occasion such as would be creditable to the state. By dint of hard work and untiring perseverance the commission was quite successful. The city of Burlington contributed the amount which the legislature made a condition precedent of any payment out of the state treasury. The celebration took place in October, 1896, occupying eight days. A full history has been prepared by the commission, which history I recommend be published under state authority. The celebration cost the state the sum of \$9,976, the remaining \$24 of the \$10,000 appropriated having been returned to the state treasury by the commission.

MEMORIAL AND HISTORICAL BUILDING.

At its regular session the Twenty-sixth General Assembly made a beginning toward the erection of a memorial and historical building, appropriating \$25,000 for the purchase of grounds and the procurement of plans. At the second session of that body provision was made for the construction of a part of the building—the same to be completed, however, including the purchase of the grounds, within the appropriation. After due examination of the proposed sites, selection was made of a tract 100 by 141 feet immediately east of the state house, and it was purchased for the sum of \$4,800, which was considerably less than any tract as large could be obtained for anywhere else adjacent to Capitol square, which is where the statute required the site to be.

Several architects submitted plans on invitation. One of these, that of O. O. Smith, of Des Moines, was selected, and he was chosen the architect and instructed to prepare full estimates of the cost of a fire-proof building (and the executive council would have none other), which he accordingly did.

On examination, the council became convinced that such a building of a size that would be satisfactory to the people, or adequate for even a beginning of the contemplated edifice, could not be built for the means available after paying for the site. It was therefore determined by the council to relegate the matter to the general assembly. It is accordingly left for consideration at the session now opening. I deem this subject one of the first importance. Already the collection fills the rooms of the historical department, and it will soon be practically impossible to crowd in any more.

The department is feeling the force of the truth that "to him that hath shall be given." Many people are now found who are anxious to help swell the collection, provided their contributions can be suitably and safely cared for. The fine library of state and other papers going back to the beginning of the federal government, left by Hon. James F. Wilson, is ready for turning over to the department when proper provision has been made for receiving and caring for it. Other very valuable collections are offered on like conditions.

The opportunity to procure these ought not to be missed. I am indeed persuaded from the extent of the offerings that the new building, when it shall have been completed, will barely hold the treasures, literary, historical, artistic, archæological,

and curious, that will then be ready for it. I therefore recommend that \$30,000 be added to the balance remaining of the former appropriation, in order that the memorial and historical building may be pushed to completion. The lowest estimate made by the architect for the erection and completion of this building is \$49,000.

THE TRANS-MISSISSIPPI AND INTERNATIONAL EXPOSITION.

Under authority conferred upon the executive council by the Twenty-sixth General Assembly, that body chose a committee composed of one person from each congressional district to take charge of such exhibits as this state should make in the Trans Mississippi and International exposition. The committee at once actively engaged in the work assigned it. It has secured ground space for a building and floor room in the halls. It has also done much towards bringing the exposition to the attention of our people.

In preparing the way for a great exhibit, the committee appointed a sub-committee to submit estimates of the cost of preparing, installing, and maintaining exhibits to be worthy of the state, which sub-committee has prepared a report that has been sent to me in advance of its presentation to the committee-at-large, which will not meet until next week. The report asks for the purposes of the exhibit an additional allowance of \$47,400.

The governor of Nebraska has written me, advising me that it is contemplated to erect a grand commemorative arch, towards the construction of which each of twenty-four states, including our own, is invited to contribute one course of stone.

Iowa has contributed much of public funds and immensely of private resources towards like expositions which were at such a distance from her borders that no appreciable return has been received for the vast outlay of money. It would seem that this one, which is almost within those borders, should receive encouragement, both public and private, from the people of Iowa. How the treasury, nevertheless, can be drawn on for any more, I confess I am at a loss to know.

UNITED STATES BATTLE-SHIP IOWA.

The state of Iowa has been honored with the name of one of the largest and most powerful war vessels now afloat. At its launching at Philadelphia, Pa., March 28, 1896, the state

officers, including myself and staff, the senators and representatives in congress from Iowa, and many prominent citizens of the state were present, and the christening was done by Miss Mary Lord Drake, now Mrs. George W. Sturdivant.

Under the authority conferred by the last general assembly, an elaborate and elegant silver service was procured and the same fitted into handsome cabinets, and on Monday, July 19, 1897, the service was at Newport, R. I., formally presented to the ship and accepted by its commander. Owing to a painful accident that occurred to me a few days before, from the effects of which I have not yet fully recovered, I was unable to be present. The state was well represented, however, by the auditor of state, the treasurer of state, and the speaker of the house of representatives.

The appropriation of \$5,000 was exhausted in the purchase of the service, so that the expenses attending the presentation, as had been those incurred for the representation of the state at the launching, were personally met by the officers attending on those occasions.

IOWA NATIONAL GUARD.

It should be a source of satisfaction to the people to know that the efficiency of the Iowa National Guard is now at a higher standard than at any period in its history. The National Guard is really the bulwark of the nation's defense. It supplies in this country the place standing armies occupy in other countries. In this state it is composed, rank and file, of our very best citizens: young men, and middle aged, and in many instances veterans of the late war, representing the various business interests and professions; men who are willing to make a sacrifice of time, labor, and money in acquiring military education and training to prepare themselves for the nation's defense, and to serve the state when necessity arises in the enforcement of the law and the preservation of peace and good order. The same regulations and tactics apply to and govern the Iowa National guard and the regular army of the United States. These gallant sons of Iowa are devoting their services in the line of duty without compensation. They are, and ought to be, ambitious. Their only reward is that of rank and promotion, and the same rule in this respect should be applied to them as governs rank and promotion in the regular army.

The adjutant-general reports that there has been no change in the organization during the biennial period. The force consists of two brigades of infantry, each composed of two regiments of twelve companies, divided into three battalions of four companies each, and each regiment is furnished with a regimental band, the whole numbering at the last quarterly report 2,498 officers and enlisted men.

The code provides for the organization of two troops of cavalry and two batteries of artillery. This has not been done for the reason that the expense to the state of organizing and equipping a four-gun battery would not be less than \$20,000, and a troop of cavalry would cost nearly or quite as much, and the adjutant-general has not deemed it advisable to organize these two branches unless with funds to put them on equal footing with the infantry branch of the service, the present appropriation, with close economy, being barely sufficient for maintaining properly the existing force. He suggests that on the organization of the staff corps under the new code full equipment should be purchased for each staff department, and that all equipments for the furnishing of staff departments, except uniforms and arms, should be kept stored in the quartermaster's quarters. The changes in the military law provided for in the new code were judicious. The staff organizations were too extended, the bulk of them being unnecessary and only occasionally used. The additional appropriation of \$100 to each company and band for armory rents was a wise provision and very much needed.

The pioneer lawmakers of Iowa wisely provided in the state constitution that all military officers who command troops in state service shall be elected by the persons to perform the military duty. The military code of Iowa is in strict conformity with the constitutional provision, and the active militia is designated "The Iowa National Guard."

The first elections held at the beginning of the biennial period developed such a disregard for the law and for fairness in the conduct of elections that strict orders and instructions were at once issued for the government of all future elections. National Guard elections have since been conducted with as much regard for law and honesty as are those for civil officers. Elections have been held to fill the positions of colonel and lieutenant-colonel of the First, Second, and Fourth regiments, for majors in all four of the regiments, and for company officers in

nearly every organization. Four elections were held for major in the Second regiment and six in the First before a choice was made, and all these elections were conducted in strict compliance with the law and the orders governing elections.

Annual inspections have been made each year at the company station by the assistant inspector-general, accompanied by the army officer on detail with the Iowa National guard. They have made careful inspection of all property in the possession of the companies, the means and facilities for caring for it, and the proficiency of the officers and enlisted men in the duties required of them. The written reports of those inspections are filed for the information of the department. The time devoted to these annual inspections heretofore has been entirely too short for obtaining the information necessary to acquire a proper knowledge of the efficiency and standing of the commands. These inspections should definitely determine the status of the company as to its equipment and the care of the same; the personal, moral, and social standing of the officers and enlisted men; the interest in, and knowledge the citizens of the town have of, the company, together with all the surroundings, so that on this report will depend the future fate of the company. There should be no hesitancy in disbanding any company falling below the standard required for membership in the guard.

The adjutant-general, in speaking of the war records, says that during the term 485 requests were made for certificates showing the records and service of Iowa soldiers and sailors during the war of the rebellion, and 842 requests for information as to service and addresses. This information is required by old soldiers for the prosecution of pension claims, for procuring admission to soldiers' homes and Grand Army posts, and for prosecuting homestead and pre-emption claims on government land. The business is steadily increasing, and he recommends that an additional clerk be provided to have exclusive charge of this class of work, under the supervision of the adjutant-general.

He also recommends the purchase at a reasonable cost of an eighty acre tract now being used for the state rifle range, upon which the state holds a ten years' lease from June 1, 1895, at a yearly rent of \$160. There has been expended about \$3,000 in the way of improvements for range purposes, and to complete and preserve the work already done it will be necessary to expend not less than \$1,000 more.

In view of accidents occurring and likely to occur to members of the guard while in the line of duty, the adjutant-general suggests that the general assembly should make some suitable provision covering such accidents. He recommends that immediate provision be made for Private James Dalley, to compensate him for injuries received while engaged in firing a cannon salute at the camp of the Fourth regiment last August. The annual encampments for the biennial period have been by regiments, the drills and ceremonies all being substantially in compliance with the orders and instructions from the office of the adjutant-general, giving the whole tour of camp instruction a uniformity not heretofore attained in the Guard. The large percentage of attendance shows that the officers and enlisted men of the Guard are giving attention to the instructions in the annual encampments. The aggregate attendance at the four encampments was 2,015 out of a total number composing the guard of 2,498. The annual encampments have shown a marked improvement in discipline and in all attainments necessary to a well organized military force ready in a few hours to be mobilized for any active service that may be required.

THE CHATTANOOGA BATTLE-FIELDS.

Nearly all the states that were represented in the battles fought near Chattanooga have erected monuments to designate the positions occupied by their regiments in the sanguinary conflicts of those fearful months. I am advised that provision has been made for the rearing of between 150 and 200 such monuments. Iowa was not, it is true, represented in the struggle at Chickamauga, but in the later fight on Missionary Ridge and Lookout Mountain many Iowa regiments were engaged. While about \$400,000 has been appropriated by other states for monuments on these historic grounds, Iowa has done nothing of the kind. It does look as if Iowa ought to move in the same direction. Her part in the noble record of the Army of the Tennessee would seem to demand that when the position of the various organizations constituting that army are to be indicated on one of its great battle-fields the places where the brave regiments of Iowa fought should not remain unmarked.

THE SOLDIERS' MONUMENT.

When the soldiers' monument was almost completed the general assembly abolished the commission which had nearly

finished that elegant memorial, and the same was turned over to the executive council. That body has caused the contracts which had been entered into by the commission to be completed, and the monument is now finished in accordance with the designs. There yet remains of the amount appropriated \$3,747.25.

TENNESSEE CENTENNIAL.

The authorities of the state of Tennessee invited the people of Iowa to assist in the celebration of the centennial anniversary of the admission of that commonwealth into the union in 1796. Owing to the large demand upon the public funds that it was thought ought in some manner be provided for, the general assembly did not see the way clear to make any appropriation for our participation in the celebration. Nevertheless, I appointed a number of gentlemen to act as a commission with Fulton S. White, of Des Moines, at its head. The commission made no little effort to secure a creditable representation from Iowa at the exposition, which was held at Nashville during the year 1897. Being without means, other than what they themselves supplied, to do the work expected their work was necessarily crippled. Nevertheless, the members of the commission deserve the thanks of the state for the showing they succeeded in making.

INDIA RELIEF.

Early in the year 1897, I made an appeal to the people asking for contributions of corn for India's starving people, and appointed on a commission for that purpose Hoyt Sherman, Edwin H. Conger, George L. Godfrey, Joseph D. McGarraugh, Rev. Leon A. Harvey, and William L. Carpenter. Assurances had been received of free transportation of unlimited amounts of grain on the various Pacific roads to San Francisco, whence the contributions were to be taken to India in a vessel furnished by the national government. The response to the appeal was generous, and large quantities of grain were taken to St. Joseph, Mo., for drying, preparatory to the long journey. The transportation on the railroads to that point was freely furnished on the various lines, a liberality that was found to make heavy exactions on some of those lines. Either the assurances of free transportation to the Pacific were not well founded, or the lines refused to make good such assurances; and only a limited quantity of the generous offerings went that way. The consequence was that the commission had to sell most of the corn,

which was done, and the proceeds remitted through the relief organization at New York to India. The members of the commission labored with zeal and fidelity to forward the work intrusted to them. This is particularly true of Major Sherman, the chairman, who gave most of his time to the work for several weeks, and to whose energy and perseverance the success of the benevolent enterprise is largely to be attributed.

THE NEW CODE.

A few defects (very few in view of the magnitude of the work) have been met with in the new code, which require action by the general assembly. In another part of this paper I have called attention to one in the provision that aims to levy a special tax on corporations increasing their capital.

I may mention some others that have been brought to my attention. Chapter 11 of Title XII provides for the appointment of a number of inspectors of the products of petroleum, not more than fourteen in all, who are to take office on the first day of July in each even-numbered year, thus doing away with the office of state oil inspector, with his deputies. No provision is made for the interval between the taking effect of the new code and the incoming of the new officers. The law does, however, provide for continuing the inspection and prescribes penalties for the sale of oil which has not been inspected. I asked the attorney-general for an opinion as to the proper course to be pursued under the circumstances. That officer replied, expressing the opinion that the state oil inspector was authorized to hold until his successors under the new law are prepared to take office. Accordingly, the inspection has gone on with the former officers. It would be well, in my judgment, for the general assembly to pass a curative act in reference to the oil inspection.

A similar act will probably also be needed to legalize the doings of the boards of the institutions the number of the members whereof is diminished by the new law. These are the Soldiers' Home, the College for the Blind, and the Industrial Home for the Blind. In respect of the board of the last named institution further legislation will be needed in order to bring about a reduction in the number of trustees from six to three. The membership of the other boards will be reduced to the proper number, without further action, on the first day of the coming May.

Chapter 7 of Title II, provides for the executive council, defines its duties, and authorizes it to make sundry expenditures in the performance of those duties, but it makes direct provision for paying only for advertising for sealed proposals for supplies. The supplies themselves are to be paid for, and all other expenditures met, out of any appropriation made for that purpose by the general assembly. But no appropriation was made to be used after the new code took effect. In consequence, there has been no money to pay for the supplies procured biennially, in accordance with custom, for the use of the general assembly and the departments of the state government, including paper for the public printing. The supplies were obtained, however, while the contractors are unpaid. The pay of the secretary of the executive council and the assistance in his office is also unprovided for. The amount of indebtedness thus incurred is about \$25,000. An appropriation should be promptly made for the payment of this indebtedness as well as for meeting the constantly recurring expenditures authorized by the chapter cited.

Certain permanent appropriations to state institutions that were undrawn October 1st are deemed to have been repealed by the new code. The effect has been to deprive one institution at least—the College of Agriculture—of moneys with which to meet expenditures already made, to be paid for out of funds which the authorities of the college, knowing the condition of the treasury, were in the habit of drawing only when they were absolutely needed. An appropriation of about \$10,000 will be required to meet deficiencies in this respect.

The new code, while requiring various kinds of written instruments to be acknowledged, fails to give authority to any officer to take such acknowledgment except when made to conveyances. Acknowledgments to articles of incorporation, however, have been made before the officers entitled to take acknowledgments of any kind, and these articles have been accepted by the secretary of state under the advice of the attorney-general, a course that, in my judgment, seemed unavoidable. When the needed amendment is made to the law in this respect, it will be necessary also that the acknowledgments thus taken without authority be legalized.

ELECTION LAWS.

The election laws of the state are, I believe, giving good satisfaction, except possibly as to the amendment adopted last

session, practically forbidding the use of both the circle and the square by the voter in indicating his preference. I believe that the former rule was preferable and would recommend its restoration, with provision for better enabling the elector to designate his choice when more than one person is to be elected to the same office, as in case of judges of the district court or in that of justices of the peace. What is known as the "Australian ballot" system of voting is not intended in any manner to restrict the freedom of the voter. On the contrary, it contemplates enlarging that freedom to the utmost limit by guarding, as it should be guarded, the secrecy of the ballot. Whatever may be done to insure the utmost freedom of expression of the will of the elector, without in any manner impairing the secrecy of that expression, should, in my judgment, find its proper place on the statute books.

There is an expense connected with the registration law that it would seem might be obviated. I refer to the requirement that registers of election shall be in attendance on the day of election somewhere convenient to the voting place for the purpose of registering those entitled to registration on that day. This, it would seem, could be attended to by the judges of election, and thus the expense be saved of the additional officers and the room that may be hired for their occupancy. I am advised that very few at most apply for registration on election day. There could therefore be little if any inconvenience occasioned by the change.

There is a widespread desire, especially among people living in the cities, that there be enacted a law for the regulation of primary elections. Many states have adopted enactments of the kind, and I believe no state has abandoned the effort after such enactment. The Kentucky law on the subject has attracted much attention, and seems to be generally considered the best yet enacted by any of the states. It provides that each elector may, when registering his name as such, also enter his "party affiliation;" having done which, and not otherwise, he is entitled to participate in the primary elections of his party.

THE MULCT TAX.

The prohibitory law of the state as modified by the act of 1894, if not entirely popular, is at least generally acquiesced in by the people as perhaps the one which, while not satisfactory to either of the opposing views on the subject, seems to meet with least ostensible opposition in its enforcement. One modi-

fication ought in my judgment to be made, in respect to druggists selling intoxicants. I recommend that a tax of the character of the mulct levy be laid on all drug stores where liquor is sold in quantities or otherwise than in pharmaceutical preparations. The amount of the tax it would be well, in my judgment, to fix at about half that exacted of the place where drinking is allowed on the premises.

REWARDS.

The statutes authorize the governor to offer a reward "for the arrest and delivery to the proper authorities" of any person charged with the commission of certain kinds of crime who "has not been arrested or has escaped from arrest." In all cases where I thought the reward was authorized I have offered it, when application was made to me. I have been repeatedly asked also to offer such rewards where the offender was unknown, and where it was desired to use the reward to secure the services of detectives or others for ferreting out the criminals and bringing them to justice. In such cases, being satisfied that the statute did not authorize it, I have invariably declined to comply with the request, although I am aware that a contrary practice has prevailed, to some extent at least, in this state. My own observations as a private citizen, having had occasion to cause the perpetrators of crime to be ascertained and arrested, makes me believe that rewards for unknown parties are rather harmful than helpful in reaching the end desired. Since I made the ruling referred to, the section has been revised and re-enacted, and the governor's authority extended in the matter of offering rewards, but no change was made in the particular to which I have referred, and the language of the section still authorizes a reward to be offered only for a person or persons charged with crime. I look upon this action of the legislature as a vindication of the interpretation I have put upon the statute, although the statute itself is so clear, to my mind, that I have had no doubt as to the correctness of that interpretation. If further legislation in this respect is desired, it would be better to authorize the employment by state or local authorities of detectives for the purpose of ascertaining who the criminals are.

CRIME.

The number of convictions for the year that ended October 31, 1896, was 1,225, and for the eleven months terminating

with September last, about 1,200. The court costs for the year first mentioned amounted to \$421,816.15, and the sum paid county attorneys was \$83,428.17 besides. The fines imposed were \$82,889.05, and those collected \$37,629.73. The number of convictions is happily less than reported for several years prior.

JOINT RESOLUTIONS.

The code provides that the general assembly "shall, by statute or joint resolution, designate the amount to be expended for general state purposes during the biennial period next ensuing." Section 152 of the code enacts that "every officer, board, court, or commissioner may control the official apartments assigned to them by the executive council, but shall have no right to employ any janitor, clerk, or person except as authorized by joint resolution." This legislation, if it remains, and I do not think it objectionable, needs supplementing. There should be some statutory definition of what constitutes a "joint resolution" and how it should be passed, the constitution being entirely silent on the subject. That instrument makes provision only for the enactment of laws, even providing what shall be the enacting clause. In this respect it is quite unlike the federal constitution, which distinctly provides that "every order, resolution, or vote" to which the concurrence of the two houses may be necessary (except on a question of adjournment) shall be "subject to the rules and regulations prescribed in the case of a bill." The practice has prevailed in this state of passing upon joint resolutions precisely as bills, except that, as I am advised, the rules of the houses have not always required that each joint resolution receive a majority vote of the members of both houses on its passage. They have ordinarily, however, perhaps always, been presented to the governor for his signature. During the regular session of the Twenty-sixth General Assembly I signed a few that were presented to me that were in the shape of memorials to congress, although then in doubt as to the propriety of so doing. More mature deliberation satisfied me that if a "joint resolution" had weight at all under the constitution and laws of the state it was just as valid without my signature as with it or even if disapproved by me. Hence, I declined to act on those that were presented in the latter part of the regular session and altogether on those passed at the called session. In this I find that I am in accord with at least one of my predecessors. I

recommend that the legislature define by positive enactment the process which joint resolutions shall go through in order to give them validity. I deem this especially important in view of the provision cited in regard to designating the amount of revenue to be expended during the biennial period.

CONCLUSION.

I should do injustice to my own feelings if I should refrain in this message from expressing my thanks to my associates in the executive council, and to my other associates in public office, for the many kindnesses shown me and for their valuable aid in conducting the administration of the state's affairs.

Fellow citizens: it is with confidence that the legislative body will not be wanting in devising liberal things in the interest of all the people, in avoiding anything like extravagance in expenditure while also avoiding that semblance of economy that is only parsimony, and remembering the truth of the scripture which says: "There is that scattereth and yet increaseth, and there is that withholdeth more than is meet but it tendeth to poverty," that I close this paper. Confident I am that all the interests of our state are safe in your keeping; that you will labor for the greatest good, not "of the greatest number" but of all. Those interests are all very dear to me. Here has been my only home from early childhood, since before the time that there was an "Iowa" on the map. I have seen all its growth and participated in it; its handful of people grow into millions; its vast stretch of bleak and forbidding prairie made the most productive fields on earth; and the embryo commonwealth become the tenth state in the Union in point of population, foremost in agricultural productions, and in the van of educational effort. Here, too, when I lay aside the burden of earth-life, I intend my mortal remains shall rest. In the record of Iowa as the home of one of the most enlightened bodies of people on earth; as the land whence went forth at the country's call myriads of men to save that country to themselves and their posterity, of whom I am thankful I was permitted to be one; and in all her luminous past, I rejoice. In her future of glowing promise I have an abiding trust.

In surrendering the office with which the people honored me, it is a matter of profound gratification to me to know that one comes to take my place who is worthy of the best traditions of the state, one in whom the people have confidence that he will discharge the duties he assumes with a determination to serve well the commonwealth.

F. M. DRAKE.

January 1, 1898.

APPENDIX.

The following is a statement of the appropriations asked for:

STATE UNIVERSITY.

For repair of library building	\$ 3,300
For expense in saving and caring for books and physical apparatus	2,000
For refitting library and reading room	1,000
To pay for books already purchased.	6,800
For law library	5,000
For repair and contingent fund.	10,000
For exhibit at the Omaha exposition	2,000
For physical and electrical laboratory	2,000
For zoological laboratory	1,000
For botanical laboratory	1,000
For psychological laboratory	1,000
For morphological laboratory	1,000
Department political science	1,000
Total.	\$ 89,100

Permanent annual allowances are asked as follows: For the University's publications, \$1,000; and for additional endowment, \$15,000; and \$15,000 a year for five years is desired for replacing the library.

AGRICULTURAL COLLEGE.

Carpenter shop	\$ 8,000
Purchase of books for library	15,000
Horse barn and silo	7,500
Chair of pedagogy	4,000
Residence for president	3,000
Sheep barn	1,000
Extension of main barn for implement, tool, and instruction room	600
Fencing and tiling	1,500
Agricultural hall museum, fitting and equipment	1,000
Mining engineering laboratory and equipment	1,000
General telephone and public grounds electric light system	1,000
Farm, dairy room.	875
Total.	\$ 44,475

STATE NORMAL SCHOOL.

For payment of teachers, annually, additional	\$ 18,000
For payment of contingent expenses, annually, additional	10,000
For library, annually	2,500
For cases, fixtures, and furniture for museum, library, and laboratory, annually	1,000
For librarian, annually	600
For assistant librarian, annually	500
For military inspector, annually	750

For new buildings, annually for three years.....	\$ 25,000
For improvement of grounds, annually.....	250
Total.....	\$ 58,600
For the two years.....	117,200
Repairs.....	1,000
Total.....	\$118,200

SOLDIERS' HOME.

Additional storage building for roots and vegetables.....	\$ 1,000
New ice house.....	1,500
Old people's building.....	25,000
Furnishing same.....	2,500
Waterworks.....	11,500
Total.....	\$ 41,500

ORPHANS' HOME.

For additional acreage.....	\$ 6,000
For raising, heating, improving, and furnishing seven one-story cottages.....	13,200
Additional for gymnasium, chapel, and kindergarten.....	6,250
New fences and other repairs, and contingent.....	5,000
For connecting the sewerage system with that of Davenport.....	5,000
For replacing part of the furniture.....	1,500
For library.....	1,000
For industrial building for boys.....	5,000
For water tank.....	1,500
For cement walks.....	800
For the chaplaincy fund.....	500
For new boiler.....	2,500
For railroad spur.....	1,500
For guns for military company.....	300
Total.....	\$ 50,550

INDUSTRIAL HOME FOR THE BLIND.

For salary and subsistence fund.....	\$ 15,000
Manufacturing fund.....	4,000
Contingent fund.....	4,500
Building brick work shop.....	10,000 ⁰
Lighting the Home.....	800
Total.....	\$ 34,300

COLLEGE FOR THE BLIND.

Gymnasium.....	\$ 10,000
For repairing flooring.....	1,000
Contingent and repair fund.....	3,000
Painting.....	1,000
Library and school apparatus.....	1,000
For furniture and bedding.....	1,000
For Linnie Haguewood, estimated.....	600
Total.....	\$ 17,600

SCHOOL FOR THE DEAF.

Electric light.....	\$ 2,500
Fencing.....	500
Repair fund.....	2,000
Type and tools for industrial schools.....	500
Library.....	200
Ice pond.....	1,000
Water-closets in industrial schools.....	500
Soap house and vats.....	300
Gas furnace and gas house.....	500
Total.....	\$ 8,000

INSTITUTION FOR FEEBLE-MINDED CHILDREN.

For hospital purposes.....	\$ 12,000
For addition to farm colony cottage.....	5,000
For land (\$5,405 and \$2,500).....	7,905
For new barn, and moving slaughter house and old barns.....	5,000
For shops for carpenter, boys' industrial, and engineer, and repairing boiler room.....	10,000
For improvement of grounds.....	1,000
For contingent and repair fund.....	5,000
For fire escapes to east and west extensions to custodial buildings.....	1,000
For school supplies.....	300
For medical library and surgical instruments.....	250
For bedding supplies.....	1,200
Total.....	\$ 49,655

HOSPITAL FOR THE INSANE AT MT. PLEASANT.

For construction of brick cottage on "Knox Farm".....	\$ 6,250
For refrigerating plant and ice machine.....	9,000
Slate roof on a section of one of the wings.....	2,500
Total.....	\$ 17,750
For repairs and contingent fund, annually.....	6,000
For painting the wards, annually.....	2,000
For furniture, annually.....	1,000
For improvement of grounds, annually.....	1,000
For library and diversions, annually.....	1,000
Total.....	\$ 11,000
For the term.....	39,750

HOSPITAL FOR THE INSANE AT INDEPENDENCE.

Repair and contingent fund.....	\$ 15,000
New boilers to replace three old ones.....	8,000
Vacuum pumps and valves for condensed steam pipes.....	875
Steam main for shops and north cottages.....	500
New dynamo.....	1,000
New radiators for north wing.....	2,500
New pipe cutting machine.....	350
New steam mangle.....	1,500
Artesian well for water supply.....	10,000
To enlarge conservatory.....	2,000
For summer houses, trees, and shrubbery.....	2,000
Storehouse for lumber.....	400
Hook and ladder truck (furnished).....	600
Large, new ice house.....	2,000
New horse barn.....	1,000
Two silos for cow barns.....	500
House for farm implements.....	600
Cement walk to men's cottage (over pipe duct).....	300
For painting cornices and tin roofs.....	2,000
Dormitory building for male nurses.....	20,000
Total.....	\$ 71,625

HOSPITAL FOR THE INSANE AT OLARINDA.

For rebuilding smokestack, resetting of boilers, steam fitting, converting present barn into a boiler room, etc.....	\$ 15,500
Remodeling present boiler room for cold storage.....	4,850
To provide refrigerating plant and ice making machinery.....	9, 80
New barn and cattle sheds.....	4,000
Total.....	\$ 34,15
To provide cold storage by enlargement of present plant.....	3,37
To provide refrigerating plant and ice making machine.....	9,80.

To enlarge present boiler room and provide for removal of ashes, and convenient handling of coal	\$ 5,800
Total	\$ 18,975
To enlarge the capacity of kitchen, fireproof	3,500
To enlarge and further equip laundry and additional dry rooms and ironing room	3,550
For verandas, new and old buildings.....	10,000
For coal sheds and fireproof storage.....	3,600
For employees' rooms and general dining room for 1,000 patients	30,000
For plastering and cementing basement, corridors, new buildings.....	3,350
For constructing Plenum system of ventilation, fresh air ducts, temporary coils, etc	7,700
For vacuum system of steam heating and necessary electrical apparatus.....	2,200
Plumbing.....	2,800
Total	\$ 73,700
For repairs, and improvements.....	6,500
For painting old wards for men.....	900
For tile floors for bath and toilet rooms of old building.....	4,000
For tile floor for general kitchen.....	525
For replacing old water-closets and baths in old buildings.....	3,890
For painting and furnishing women's wards.....	1,300
For grading and improving grounds	3,100
For furniture, old and new buildings.....	2,700
Total	\$ 23,915
Industrial department.....	1,300
One Universal wood-working machine.....	500
One planer.....	300
Total	\$ 2,000
For one rotary bake oven, sufficient to do the work for 1,000 people.	750
For a new kitchen range, etc.....	475
For two roasters for general kitchen, and two steam kettles	240
For vegetable cellar.....	1,000
For dairy machinery and cows.....	2,000
For amusements and library	800
For hot water heater.....	900
For morgue.....	6,000

HOSPITAL FOR THE INSANE AT OHEROKEE.

For construction.....	\$379,000
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INDUSTRIAL SCHOOL.

BOYS' DEPARTMENT.

For school building.....	\$ 13,000
Heating the same	1,200
Lighting and plumbing same.....	600
Family building.....	9,000
Heating and plumbing same	1,200
Lighting same.....	150
Repair and contingent.....	4,000
Heating six family buildings at \$1,200 each	7,200
Enlarging chapel.....	2,000
Erection of a pest house.....	1,000
Total	\$ 39,350

GIRLS' DEPARTMENT.

For tank and water mains for additional protection from fire	\$ 1,000
Garden house and vegetable cellar.....	1,500
Contingent and repair fund.....	2,500
Building for water closets.....	1,000
Painting for all the buildings.....	800

Purchase of five acres of land.....	\$ 500
Chaplain fund.....	500
Library and school book fund.....	800
New family building.....	10,000
Furnishing the same.....	2,000
Total.....	\$ 19,700

PENITENTIARY AT FT. MADISON.

For contingent and repair.....	\$ 6,000
Transportation.....	8,000
Construction of sewer to river.....	8,000
Warden's house fund.....	800
New furnace for warden's house.....	500
Total.....	\$ 12,800

PENITENTIARY AT ANAMOSA.

Iron for gratings and hinges.....	\$ 700
Freight on stone.....	4,500
Lime and sand.....	1,200
Stone and quarry tools.....	800
Derrick supplies.....	800
Powder and fuse.....	400
Salaries of foremen.....	12,190
Warden's house, windows and doors.....	4,752
Lumber for floors (at \$24 per M.).....	277
Mosaic hallway.....	100
Lime and sand for mortar.....	800
Lumber, copper, and slate for roof.....	1,225
Heating, plumbing and wiring.....	1,500
Grates and mantles.....	800
Contingent and repair.....	8,000
Transportation of discharged convicts.....	4,000
To complete hospital laundry.....	2,000
Warden's house fund.....	200
For furnishing the warden's new house.....	2,500
Total.....	\$ 45,174

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INAUGURAL ADDRESS

OF

LESLIE M. SHAW

FIFTEENTH GOVERNOR

OF THE

STATE OF IOWA,

DELIVERED THURSDAY, JANUARY 13, 1898.

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES:
F. R. CONAWAY, STATE PRINTER.
1898.

On Tuesday, January 12, 1898, the two houses of the general assembly assembled in joint convention, as required by the constitution, for the purpose of canvassing the votes for governor and lieutenant-governor cast at the general election held on the second day of November, A. D. 1897. The canvass showing that Leslie M. Shaw, of the city of Denison in the county of Crawford, and James C. Milliman, of the town of Logan in the county of Harrison, had been duly elected to the offices of governor and lieutenant-governor respectively, formal declaration thereof was made.

On Thursday, January 13, 1898, at 2 o'clock in the afternoon, the governor of the state, accompanied by Mrs. Theodore P. Shonts, of Chicago, Ill., his daughter, the governor-elect, accompanied by Mrs. Shaw, the lieutenant-governor and the lieutenant-governor-elect, accompanied by the state officers and the staff of the governor, were escorted by a joint committee of the two houses, Companies A and H of the Third Regiment, I. N. G., and the Lincoln Hussars, of Des Moines, from the Savery house to the State house, and into the presence of the general assembly in joint convention assembled, in the rotunda. Here the officers, having taken the seats assigned them on the platform, the ceremonies attendant upon the inauguration were begun by the lieutenant-governor, as president of the joint convention, calling the convention to order and introducing the Reverend J. T. Crippen, of Marion, Linn county, who offered prayer. Thereupon the chief justice, Honorable Horace E. Deemer, administered the oath of office to Leslie Mortier Shaw, as governor, and afterwards to James Cutler Milliman as lieutenant-governor. The new governor then delivered the address found on the pages following. At its conclusion the joint convention dissolved. The exercises were preceded and followed by, and interspersed with, music by the Carroll band of Carroll, and the Apollo club of Des Moines.

INAUGURAL ADDRESS.

Senators and Representatives, and Fellow-Citizens:

In assuming the duties of the office to which the suffrages of a great commonwealth have called me, I am not unmindful of the honor conferred, nor of the responsibility imposed. The people of Iowa have been kind without measure, and it remains for me faithfully to observe the oath just taken in your presence. As I approach the task I can but ask your kind consideration and your prayers that He, on whom I must rely, will vouchsafe both grace and wisdom to avoid the more serious mistakes and save the people from the unhappy consequences of such errors as I may commit.

It is a matter worthy of note that our industrial and financial skies are brightening. After the experience of unrest, distrust, doubt, fear, disaster, and much of ruin, through which we have passed, no thoughtful mind questions the truth of the proposition that we are entering upon a period of improved conditions.

STANDARD OF VALUE.

The human family learns slowly. It required thousands of years to teach monotheism to one nation. The lids above the seething pots of earth had rattled for centuries before man even discovered steam power, and for many years thereafter the world remained in comparative ignorance of the power of steam. Both earth and sky have been charged with electricity from the dawn of creation. Men stood conscious of its existence, in dread of its manifestations, but in ignorance of its nature. With equally laggard steps the world has moved toward, but has hesitated to embrace, a single standard of value. Nearly everything—cattle, tobacco, iron, leather, shells, copper, silver, gold—has been tried as standards, but not until recent years has the subject been given that careful and scientific investigation necessary to the establishment of a national and international uniformity of standard, so essential to the highest and best financial condition. Gradually, but irretraceably, has

civilization advanced, and the time is not far distant when no one, in my judgment, will so much as consider a double standard.

The family was originally the unit of civilization. Each man was more or less an Ishmaelite. He moved whither he liked, lived as he pleased, and defended himself as far as he was able. He had little, if any, intercourse with those about him, and needed no standard of value. What little trafficking he may have found convenient was effected by the exchange of commodities. Subsequently several families joined together for mutual convenience and protection, fortified a castle, defended it, but remained isolated and independent.

By degrees, through epochs more or less defined, we have advanced past the clan, the tribe, the feudal system, the state, to the federation of states, and are possibly nearing the time when the nations of earth shall be bound together, not by treaties terminating at fixed periods, but by perpetual union. Whatever may be our dream, or our hope, or our fear, we have reached the time when international commerce is of recognized importance. We have learned by experience the convenience and practical necessity of the same standard of value in all countries. We have learned that the laws of trade and the laws of convenience are, in matters temporal, supreme. Seldom has the law-making power assumed the initiative with favorable results, and every attempt to circumvent commercial necessity has precipitated disaster. The great body of English and American civil law is not the result of the inventive genius of statesmen, but it stands a monument to the adaptive versatility of the Anglo-Saxon business mind. That which trade and commerce have found necessary, or most convenient, has been perpetuated by legislative enactment and judicial decision. It has been found necessary to guard against harmful tendencies, and to erect many safeguards against the encroachments of business and financial enterprise, "lest one good custom should corrupt the world," but business necessity has become the test of expediency. Any proposed violation of principles and conditions which experience has proven needful, has ever wrought sad havoc along all industrial lines. Recent history furnishes the best proof of this statement. It would seem, from the sufferings through which we have so lately passed, that no one able to commiserate the homeless, the helpless, the friendless, and the destitute will again attempt to revolutionize the single gold standard, the beneficent effects of which have been enjoyed since January, 1879.

When the exchange value of all foreign coins in the currency of our country, and the exchange value of our money in all foreign ports, can be ascertained by simple mathematical computation, based solely upon the relative weight of each standard coin, the greatest possible inducement to both domestic and foreign commerce is secured. This is now an accomplished fact in all gold standard countries. The merchant from silver or bimetallic states must watch the market quotations of silver, as well as of the commodities in which he proposes to operate, and the possible fluctuation of his own money is sufficient to exclude him from all competitive enterprises. The people, not only of Iowa but of the entire nation, are to be congratulated that they have at last learned the necessity of a single standard, and the supreme convenience, at least, of making that standard gold. They have also learned the necessity of maintaining the parity with gold of each and every kind of money now circulating, or that may be created, for in finance, as well as in mathematics, "things equal to the same thing are equal to each other." When each form of our money is directly or indirectly redeemable or readily exchangeable at par for gold it passes current under all flags, beneath every sky, and in all ports. Anything short of this is an embargo on American commerce.

CURRENCY REFORM.

It seems to be conceded by business men, and statesmen as well, that our national currency system needs reformation. The various plans devised, and formulated and recommended, all tend in the same direction with greater or less abruptness. It is urged that the country will not consent to the retirement of the greenbacks and the issuance of any form of money in lieu thereof. This may be true, but if true it proves the existence of an ill-advised prejudice. Concede the necessity of maintaining the parity of each form of currency with gold, and the necessity of some modification of the present system is apparent. That the gold standard should be maintained was the verdict of 1896 by a million majority. The fact of notice that the case will be retried in 1900 will not justify a delay in placing the country on a safe financial basis. To do this demands the best and most stable form of paper currency. No one presumes to recommend a contraction of the currency. No one would limit us to the use of gold as a medium of exchange. All that is claimed, and all that inheres in the verdict of 1896,

is that the value of each dollar of United States currency, whether of coin or of paper, shall be the equivalent of 25.8 grains of standard gold.

The government now assumes the responsibility of maintaining the parity of the greenbacks, and for the protection thereof redeems the same in gold on demand. A hundred millions of gold is retained in the United States treasury for the sole purpose of maintaining this parity.

All have seen the evils of this condition. The government, as soon as the reserve dropped below the admitted danger limit, was compelled to borrow gold and thereby increased the national debt. If the national banks were empowered to issue currency to the full value of the bonds deposited for their security, with a reduction in the tax upon their circulation sufficient to make it profitable, and then made directly or indirectly responsible for the maintenance of the parity of this circulation and the redemption thereof in gold, it is difficult to conceive how the credit of the nation could be imperiled, whatever might become of the banks. If they were unable to protect their issue, the government would sell bonds to obtain the gold with which to make redemption, but it would sell the bonds owned by the bank and on deposit in the treasury, and the national debt would not be increased. Now, to maintain the parity of the greenbacks, the government is compelled at every threatened invasion of our credit to sell government bonds, but having none on hand it issues more and increases the public debt. Which is preferable? Each form of currency is supported by the government's credit. We are now banking at government's peril. We would then bank at the peril of the banks themselves, and the circulation would be maintained as stable as gold. Our paper currency in either instance would rest upon the market value of a government bond.

AN ELASTIC CURRENCY NECESSARY.

In some way our currency must be made elastic. Recent experience ought to evidence the necessity of authority somewhere for an emergency issue. It has been demonstrated in the last five years that a very little scare engenders a disposition on the part of the people to hoard. This proved to be as contagious as the disease germs of Asia, and as ruinous to trade and commerce. The only way that the government, under existing laws, can now increase its circulation is by borrowing upon an increased issue of bonds, which results in any-

thing but the removal of the conditions rendering the expedient necessary. The government assumes to do a banking business upon credit rather than assets, and her board of directors are subject to sudden and capricious change, and are elected, not always because of peculiar fitness for this particular branch of business, but with various tendencies and predilections and pledged to represent the sentiments of widely diversified constituents, wise or otherwise. When such a board confronts a condition of imminent peril, they may well be expected to debate each proposed measure of relief until the country goes to ruin, or is saved by the patriotism and self-sacrifice of those whose interests are more vitally at stake. Somewhere, with some power, there must be lodged authority to relieve against a sudden mania for hoarding. An authority of this kind in recent years might have averted the disaster. It may not be so important where this authority is lodged as that it be lodged where it can be quietly exercised as occasion demands, without extra session of congress or special legislative enactment. The mere publication of its exercise would, in many instances, prove sufficient to increase the apprehension which rendered the expedient necessary. The most natural and reasonable repository would be with those institutions whose self-preservation would lead to the safe, conservative, and judicious exercise thereof.

Should either one of the several plans for currency reform now proposed be adopted, it would go far towards rendering a panic, such as we have recently seen, at least a remote possibility. The merest flurry, the gathering clouds ever discernible, would be protected against, and the country would never know that a threatened danger had been warded off, for it should be borne in mind that the public has its attention drawn to these matters only when the storm breaks.

It has been urged that to increase the powers of national banks would result in a contraction of the currency to the prejudice of the people. Those who fear this result lose sight of the law of supply and demand, and the equally potent influence of competition. It is safe to suppose the banks would increase their issue as long as it proved profitable so to do, and it would prove profitable so long as there was a demand for it. Capital would be attracted to banking channels so long as it could be made to yield a moderate dividend. The interest derived by the bank upon its deposit of bonds would assist and very soon result in a material reduction of rates of interest to those who

might require accommodation; and trade, manufacture, and every industry would be stimulated thereby. We can safely allow experience to be our teacher in this as well as in other matters. Amid the currency famine of 1893 the government was powerless to relieve, but the national banks purchased bonds at exorbitant premiums and increased the circulation \$34,000,000. Now that threatened repudiation is past, and the people have returned their hoardings to channels of trade, the banks are literally gorged with money, notwithstanding an increase in business, as shown by clearing-house reports, of more than 60 per cent; and these same banks are now retiring their circulation at the rate of \$3,000,000 per month. The government tax renders it unprofitable to maintain their issue in idleness.

Other facts, known to all, but overlooked by many, must be ever kept prominent if one would wisely solve the problem. Money is not consumed by its use. There is a limit beyond which money cannot be absorbed, and idle money profits no one. It is the running stream and not the stagnant pool that turns our wheels and floats our commerce.

Let no one understand this to be an argument in favor of an immediate retirement of the greenbacks. It is intended only as an argument in favor of maintaining, at all hazards, the single gold standard, with an abundant issue of both gold and silver coin, and an elastic paper currency, every dollar of which shall be redeemable or convertible, either directly or indirectly, at par with gold. The dangers of our multiplied forms of paper money have necessarily been but slightly referred to.

LIMITATIONS INCIDENT TO OUR TIMES.

It is not likely, however, that we shall very soon, if ever, see as prosperous times as those that followed the resumption of specie payment, which was the practical application of the single gold standard. It may not be amiss to note a few changes in conditions. At the resumption of specie payment we had large areas of as good land as the sun ever shown upon, either subject to homestead entry or for sale at nominal prices. These are now exhausted. No one will again be able to purchase at less than \$5 per acre and in fifteen years see it advance to \$40. Complain as we will, these opportunities are gone. The department store is fast superseding the ordinary retailer. True, it has brought the merchandise of earth within reach of

the consumer at the lowest possible cost. The factory has taken the place of the shop. Aggregated capital has supplanted the man of small means. Corporations are more than a match for the individual in very many departments. Nearly every industry is now prosecuted on gigantic proportions, and amid such intense competition as to render the probability of success for the man of limited resources decidedly remote.

Business is also conducted on very small margins. The surplus eggs of Iowa are handled and disposed of in the markets of the world at a profit of less than a cent per dozen. This is of infinite value both to the producer and to the consumer, but is an absolute bar to the egg merchant who proposes to handle less than a million dozens per annum. The manufacturer of domestics confronts a market controlled by an eighth of a cent per yard. The producer of flour has been compelled to reconstruct his mill every five years, or retire from the field, and his output competes for the tenth of a cent. A certain factory in Iowa sells over \$100,000 worth of cog wheels per annum in an adjoining state, and is able to do this because the Iowa factory does such an extensive business, and has such extraordinary facilities, that it can lay them down at the consumer's plant for the fraction of a cent per pound less than they can be made in smaller quantities. The same principle pervades all lines of business. It is idle to complain. These conditions belong to our civilization and are here to stay. They are neither an unmixed good nor an unmixed evil. Great fortunes have been made and many fortunes lost.

To avoid the possibility of a fortune being made it is sometimes proposed that the government shall take control of every industry which has proven profitable. Others are content to rail at the existing order of things, and we hear it sometimes from the pulpit, now and then from the platform, frequently from the stump, and very often from the street corner. It is the part of wisdom to prepare the citizen to meet these conditions, unpromising though they be, for meet them he must. This generation has produced them; the next must confront them, and in some respects it is illy prepared. We have sympathized, and pitied, and wept over, and discouraged, and enervated to an alarming extent. We are more in need, just now, of men who can face facts than of those who can promulgate theories. There was never such a demand as at present for men who can do something better than others. Never were

such rewards offered for real merit. Never was mere physical power comparatively so cheap, nor high grade practical intelligence better rewarded.

It is estimated that steam costs per horse-power about \$100 per annum. He who can do only what a steam engine can must expect low wages, and no power of legislation will grant adequate relief. Changes in our civilization cannot be prohibited by law, nor vetoed by executive authority. Substantial protection of our industries against the homeless and hopeless laborers of Europe alleviates. The suppression of child labor, enforced sanitation, and kindred efforts all tend to abate the hardships. The abolition of trusts and monopolies would relieve, but must not be expected to cure. Encouraging laborers to oppose every measure desired by their employers never has proven helpful, and each effort to array class against class has been abortive of good.

ONE PARTIAL REMEDY.

How shall we prepare the citizen to meet existing conditions? Educate him—make a thinker of him. Protect him from heresies by teaching him logic; teach him mathematics, language, history, philosophy, mental and moral science. He may become a producer of something either rare or useful. The producer of an industry that employs ten men is as helpful to the state as the producer of the wheat that feeds them. The producer of an improvement in the method of making butter renders better service than he who merely puts this method into operation; and he who in turn produces the better article, by thus making use of the product of the other's mind, adds more to human happiness than he who produces only rejected goods. Begone forever the cant that he alone renders service who performs manual labor, or that the foundations of our government rest upon muscle rather than mind. Muscle is cheap; the rivers are full of it, the winds laden with it, the very clouds surcharged with it, but mind is scarce everywhere and brings a high price in the American market. It will require an article of a little higher grade, however, to meet the demands of the twentieth century, than has been merchantable in the nineteenth. The best product of the prairie is not corn, but men; and the quarter section that produces a thinking man, full fledged in all his powers, may well be held to have performed its mission. Be far removed also the disposition to discourage! Every child should be expected to rise above his environments, whatever

they may have been. Many will fail, but none should ever hear the suggestion from parent or teacher, from pulpit or stump, that he cannot rise. The father who is a dispenser of hope in his household renders better service to the state than the mere dispenser of bread. Labor, capital, and intelligence are jointly essential and ever interdependent. Neither can say to the other, "I have no need of thee." Each should have the fostering care of the state and the hearty co-operation of the citizen.

EDUCATIONAL OBSERVATIONS.

Our public school system is justly the subject of admiration. It has accomplished much, and we do well to foster it. It is not without weaknesses, however. The city and town graded school may fulfill its mission with some measure of completeness, but the country district school, in my judgment, fails somewhat to meet requirements. The common observation of men in middle life justifies the statement that children leave the rural school at a much earlier age than formerly. A generation ago algebra and geometry were quite frequently taught in rural schools. The old time schoolmaster is superseded by those once supposed to be children, and to render their employment practicable the attendance of pupils who have reached an age when the value of an education is appreciated is prohibited. Iowa wisely maintains a magnificent university within the reach of the high school graduate, but she has made no provision for the country boy and girl to prepare to enter it. Its annual support costs the state in round numbers, \$100,000 outside of permanent improvements, and in it she is able to assist far less than 1 per cent of the young people of the state, and none from the farm without preparatory assistance in some way unprovided for by the state. Within a half century at least two years have been added to the average college curriculum and fully as much dropped from the more important branches as actually taught in the country schools, thus ever widening the gap between the rural school and the college, and the pupil is left to bridge it as best he may. At no time is a young man or woman so illy prepared for self-support as while fitting for college. The state ought to provide liberal things for all her educational institutions, but ought also to provide some means to assist the country pupil to take advantage thereof. The town and city graded school is designed solely for those who enter it in infancy and remain continuously. It necessarily offers poor encouragement for the country pupil who may be

behind in some branches, though perhaps fully abreast in those which tend to make thinking men. It will take the greater part of a year to get graded, and he might about as well miss a year as to lose a term. It requires an unusual thirst for knowledge to keep a boy in school to a girl of his own age, or to consent to be graded in a town school with boys several years his junior.

There are great possibilities in the rural population of Iowa. No inconsiderable number of the industrious thinkers of earth have come from the farm. The rising generation of Iowa ought, and surely will, carry westward the laurels now held by the middle states. It has always been the first rural born generation of men that has given a state her reputation. Nowhere is there such indomitable courage, such incessant industry, and such constant hope as among those who follow the pioneer and transform the wilderness into a garden with villas, and the children of these men and women have always been heard from. With such a generation now of practical school age, shall Iowa neglect them? Motives of patriotism, as well as of philanthropy, ought to secure for them as good opportunities as are furnished their town and city cousins.

NORMAL SCHOOLS.

Iowa has but one normal school. The operative department is sustained by an annual appropriation of \$20,000, and in this most excellent institution the state is able to educate less than 2 per cent of her more than 6,000 teachers. It is generally conceded that the state should add several more schools of like grade. Private enterprise has sought to supply that which the state is too poor to furnish. Thus we find different localities, from patriotic and philanthropic principles, competing in a field so large that the state is admittedly unable to occupy it. Might it not be both safe and wise, at least until such time as the state shall be able to provide additional schools, to allow graduates from normal departments, of officially approved grade and standing, in schools and colleges maintained by the contributions of our people, the same rights and privileges, including the same class of certificates, as are awarded graduates from this one state institution? To protect against superficial work the institutions applying for these special privileges ought to be required to conform their course of study to that prescribed by a state board created for the purpose, and this board should, by annual visitation, see that the requisite scholarship is main-

tained. A great impetus would thus be given to the preparation of teachers, and the state would reap the benefits with no outlay of money. Unless for some unexplained reason it is thought preferable to prepare teachers at public expense, the state ought to place no premium upon the small per cent of work she is able to perform. Until she shall have facilities for the preparation of all teachers needed, she ought to place no bounty upon the product of her solitary institution. It can certainly be no loss to the state to award private enterprise all possible encouragement.

THE DAIRY INTEREST.

Iowa is an agricultural state and will remain one. Not exclusively agricultural, but predominatingly so. Of this fact we are assured, and with it we are content. Those who have read the current report of the dairy commissioner, must have been impressed with the remarkable development and wonderful possibilities of the dairy interest in Iowa. It is difficult to conceive what might be accomplished by the people of our state, were this great industry adequately developed. It should receive the fostering care of the legislature.

There is but one material from which butter and cheese can be made. The very terms themselves should be as sacred from infringement as a copyright. Nothing but butter and cheese made from the product of the cow should be allowed in the markets in such garb as to permit of deception. Any wholesome product of lard, tallow, or oil should find an open market, but its color or absence of color should protect the purchaser from the possibility of mistaking it for what it is not. This most wise provision of our own law should be urged upon the attention of the people of every state and country likely to afford us a market.

If the eradication of tuberculosis will be of assistance to the industry, and helpful in finding a market for the product, then this disease should be exterminated. Let it be known everywhere that Iowa butter is made from pure cream, and is wholly free from disease germs, and the prairies of our state present an Eldorado unsurpassed.

An industry that is likely to occupy any appreciable per cent of our farming area, and afford employment to any considerable number of our people, is worthy of every encouragement, including both the prohibition of fraudulent imitation at home

and abroad, and a national protective tariff. One consideration quite generally lost sight of by our people is the fact that the dairyman's farm will be worth at the end of a decade \$5 per acre more than that of his corn-farming neighbor.

MEMORIAL TO IOWA HEROES.

Within the past few years a monument, a beautiful granite shaft, has been erected by order of the general assembly, at considerable cost, to the memory of those who so nobly and at the peril of their lives took a conspicuous part in the tragedy of our civil war. It was constructed from patriotic motives and for patriotic purposes, and was expected, at the time of its erection, to be dedicated at no distant date. This ceremony, through some oversight or otherwise, has been neglected. I venture to suggest that the question is worthy of public consideration. The monument has been constructed, it will stand forever. No one now, or at any future time, will dare to lay it low, and in the coming years it will be priceless. It is educational in its character, and is calculated to impress itself and that for which it stands upon the hearts and lives of many million people. Shall it be dedicated to the principles of liberty and patriotic devotion, or stand a perpetual memorial to human misunderstandings?

HISTORICAL AND ART MUSEUM.

Iowa has a history. There is much associated with her territorial existence, as well as her subsequent statehood, of which our people may well be proud. There are two ways of perpetuating this record. One, and the least interesting, is to have it printed, bound in volumes, and placed on shelves. This is being done as a private enterprise, and the state can safely expect that the ambition of authors, and the promised gain therefrom to publishers, will do all that is needed in this direction. The second, the most interesting, and at the same time the most expensive and most permanent method is the preservation of historical relics, state papers, interstate and national correspondence, geological, zoological, mineralogical, art, and other collections.

This work has already assumed no mean proportions. It was commenced originally as a labor of love, and has been lately prosecuted with the aid of a nominal appropriation from the state. Very much of intrinsic and of far greater historic value has been secured, and is now the property of the state.

For the want of any suitable place it is now literally packed away in quarters entirely inadequate in the basement of the capitol. Assurances are not wanting that several private collections of great value, and of greater interest, can be secured without expense, conditioned only that the state arrange for their protection and exhibition where the public can be benefited thereby. If it be true that we are proud of our state and of its history; if the names of the pioneers who have builded cities, defended the honor of the flag, or occupied conspicuous positions in the councils of the nation are dear to us, should not the preservation of all that pertains thereto be a matter of public solicitude?

The last general assembly appropriated \$25,000 with which to purchase grounds and erect an historical and art museum. An adjoining state, with less population, with \$400,000,000 less taxable property, and with a state debt five times ours, has appropriated \$450,000 for a like purpose. To pay this a special levy of one-tenth of a mill for seven years has been provided.

There are many things which the state, in view of its existing debt and insufficient revenues, cannot afford to do, and some others notwithstanding conditions which it cannot afford to omit. The son who has inherited a fortune is inexcusable if he neglect to erect a monument to his parents, even though he transcend for the time his current income. Will this generation be able to excuse itself to the next if it shall ignore its opportunity and permit to be turned into other channels the historic papers and relics now in the possession of men whose years give notice that they are not to remain long with us, or in the hands of the immediate descendants of those who have recently departed?

STATE FINANCES.

Iowa is fortunate above any of her adjoining sisters, and above nearly every state in the union in her financial condition. Much alarm has been expressed because of a small state debt. This should by all means be discharged at the earliest possible moment. Iowa has certainly seen more prosperity than most states, and owes it to herself, under ordinary conditions, to keep out of debt. And when a debt has been contracted, as at present, because of extraordinary circumstances, it ought to be paid as soon as possible, even at the expense of a slightly increased levy. Our people, in common with those of every

state and of every country and of every time, complain of high taxes, and it has become quite popular to attribute the excessive burden to mismanagement in state affairs.

The aggregate taxes collected for all purposes within the state is, in round numbers, \$19,000,000. Of this only about 8 per cent goes to the state; 92 per cent is absorbed at home. Assuming that all railroad taxes are paid by residents of the state, and it swells our aggregate taxation to between \$8 and \$9 per capita, of which about 69 cents reaches the state treasury. Should the state levy be increased to 3 mills it would make a per capita difference of $2\frac{1}{2}$ cents. To decrease the levy to $2\frac{1}{2}$ mills would save 36 cents to the man whose annual tax is \$50. To increase it to 3 mills would add 29 cents to his annual tax.

It has occurred to me that no one can very certainly tell to what extent our state tax can be decreased. It will be a matter of felicitation if it can be reduced to $2\frac{1}{2}$ mills, but I am not prepared, at this time, to promise more than a good faith attempt. Taxes are too high only when an expenditure is made which is needless, or excessive. They are never too high when the affairs of state are economically administered, when no more departments are maintained than the demands of the state require, when no more improvements to state institutions are made than are necessary, and when all revenues are honestly collected and faithfully applied to the purposes for which they were designed.

I shall, indeed, be glad to see my adopted state return during my administration to the "pay-as-you-go" principle. There is little that we can bequeath our children more depressing in effect than debt. It is doubtful, however, if the state levy can be appreciably reduced; certainly not if the custom shall continue of annually lowering the assessed valuation of the property of the state. That this expedient for reducing taxes has been resorted to in the past is most apparent. In 1871 the cattle of the state bore an average assessment of \$13.37. This has been gradually decreased until in 1895 it reached \$4.96. Horses in 1874 were assessed at \$42.67, and in 1897 at \$11.81. The live stock in Iowa was assessed \$19,000,000 less in 1897 than in 1889. A state levy of $2\frac{1}{2}$ mills even upon this amount would have yielded \$47,500 per annum. The assessed valuation of live stock has been reduced 27 per cent since 1893, other personal property $4\frac{1}{2}$ per cent, and railroad property a fraction over 1 per cent. Assessed valuations must be maintained or

increased levies must follow. The expense of state administrations do not decrease simply because property is undervalued by the assessors. On the contrary, the expense of the state has grown constantly, and in some items rapidly. The number of inmates of all our state institutions has very materially increased, and in several has more than doubled since 1890.

Whatever may be the sequel of the next two years, it is a pleasure to succeed an administration against which no whisper of dishonesty has been heard, and one, as related to all matters of public duty, admittedly worthy of emulation.

BUSINESS METHODS IN STATE AFFAIRS.

Much has been said in some sections of the state, but none too much, about the application of business principles to state affairs. All this meets my most hearty approval. Will any forbid me the presumption that we are all, without regard to party, intensely interested in the success of this administration? I can assure you that I am, and to that end I desire the assistance of every good citizen. Permit me, then, to suggest that it will not evidence good business methods on the part of the public to either praise or blame every act of official discretion, for it is safe to assume they will be neither wholly good nor wholly bad. The prudent housewife only criticises particular items of maladministration, taking care to point out the specific errors complained of, that they may be corrected and not repeated, and thus exercises more influence in the affairs of her home than the common scold, who seeks to discover nothing worthy of her commendation, and is able to disclose nothing subject to censure. Should anything connected with the affairs of state within the purview of the executive department come to the knowledge of any citizen, calculated to cause a suspicion of evil, or should any discover wherein, in his opinion, the resources of the state are being extravagantly expended, it should be his duty, as it is my desire, to promptly report the same, with as much particularity as possible, to the administration, that it may be investigated and corrected if within my power; and otherwise that the attention of the legislature may be directed thereto and a speedy remedy recommended. In the absence of such particularized complaint, let us all indulge the happy presumption that the departments of state are being

fairly conserved; that the public servant is about as honest as the private individual; that the citizen is neither made greater nor less, better nor worse, simply by being called from private privilege to public duty; and that officials are generally wont to bring to the service of the state the same measure of integrity, industry, care, forethought, and economy that they have manifested in the humbler and more congenial walks of life.

L. M. SHAW.

January 13, 1898.

BIENNIAL REPORT

OF THE

AUDITOR OF STATE

TO THE

GOVERNOR OF IOWA,

JULY 1, 1897.

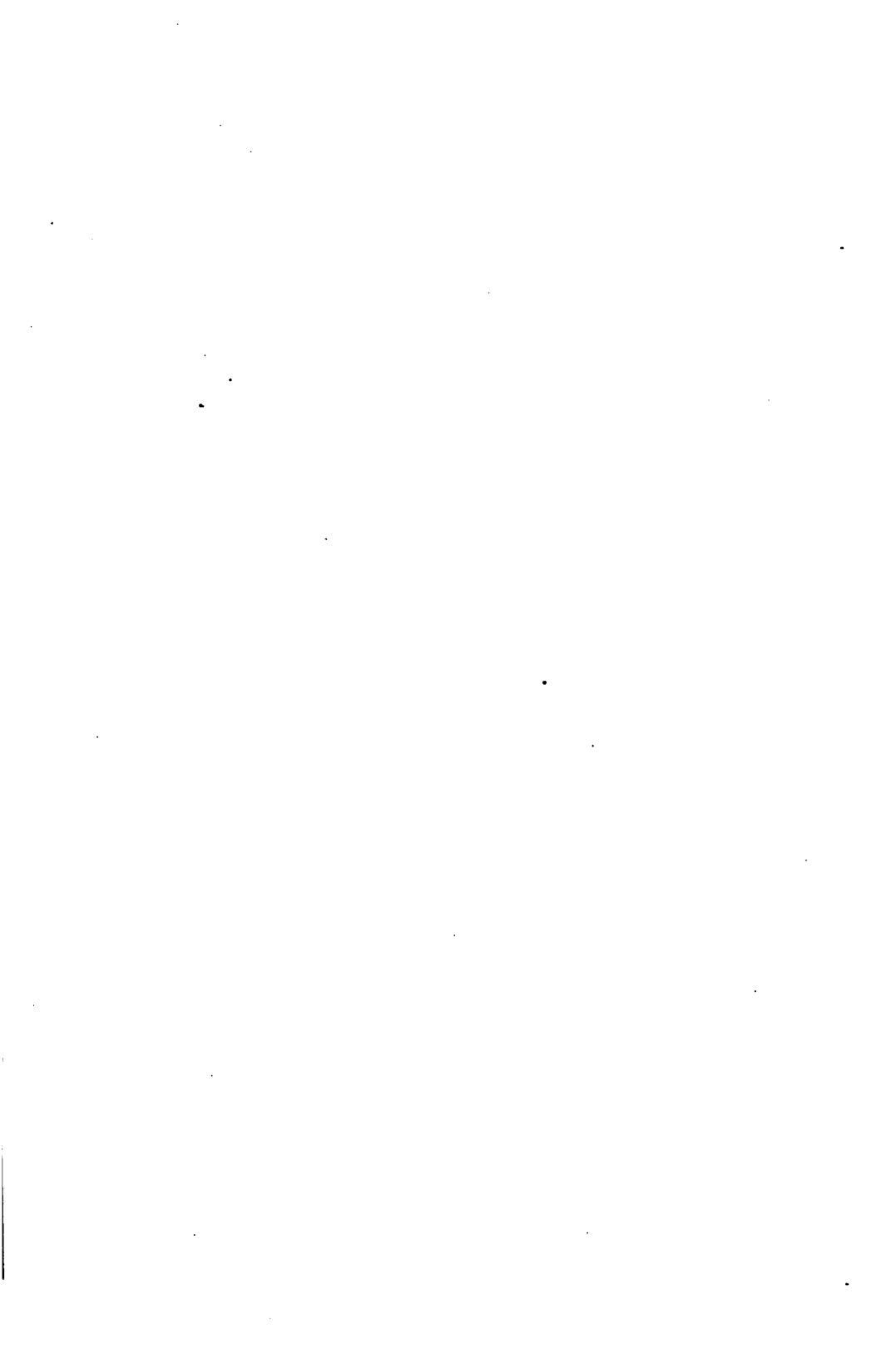
C. G. McCARTHY, Auditor of State

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

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REPORT OF THE AUDITOR OF STATE.

STATE OF IOWA,
OFFICE OF AUDITOR OF STATE,
DES MOINES, September 15, 1897. }

To His Excellency, F. M. Drake, Governor of Iowa:

SIR—In compliance with the provisions of subdivision 11, section 66 of the Code, I present herewith my report of the financial affairs of the state for the biennial fiscal term beginning July 1, 1895, and ending June 30, 1897.

GENERAL REVENUE.

Cash Receipts and Disbursements.—On July 1, 1895, there was a cash balance of general revenue in the state treasury amounting to \$312,857.41. During the biennial term beginning July 1, 1895, and ending June 30, 1897, there was paid into the state treasury, on account of general revenue, \$4,101,376.84, which amount being added to that on hand at the beginning of the term made a total of \$4,414,234.25 available for current expenses. During the same period the treasurer of state redeemed warrants amounting to \$4,358,213.85, and paid as interest \$19,347.44, or a total of \$4,377,561.29, leaving balance cash on hand of \$36,672.96.

Warrants Issued and Redeemed.—The following table shows the amount of warrants outstanding July 1, 1895, the amount of warrants issued and the amount redeemed during the past biennial term, the amount of outstanding warrants June 30, 1897, and the net deficit on that date:

Warrants outstanding July 1, 1895.....	\$ 73,950.25
Warrants issued from June 30, 1895, to July 1, 1897	4,731,764.33
Total	\$ 4,805,714.58
Less warrants redeemed during the biennial term.....	4,358,213.85
Leaving warrants outstanding.....	\$ 447,500.73
Less cash on hand June 30, 1897	36,672.96
Net deficit.....	\$ 410,827.77

ESTIMATED RECEIPTS.

The following table presents a conservative estimate of the available resources of the state for the biennial term ending June 30, 1899:

Cash on hand July 1, 1897.....	\$ 36,672.96
Amount to be realized during the remainder of the present year, up to January 1, 1898, from the collection of state taxes levied in 1896 (estimated).....	640,000.00
Amount to be realized during the year 1898 from the collection of state taxes levied in 1897 (estimated)	1,400,000.00
Probable amount realized from January 1 to July 1, 1899, from the collection of state taxes levied in 1898, based upon a two-mill levy	610,000.00
Probable receipts from counties for insane dues, etc.; also from fees and insurance taxes, etc., during the biennial term.....	1,361,000.00
Total estimated resources	\$ 4,047,672.96

For a more detailed estimate, see statement No. 3.

The estimate of the amount of state taxes to be collected during the present year is based upon a careful computation of the probable collectibility of the balance of the taxes with which the several counties are charged. It has been assumed for the purposes of this estimate that the assessed valuation for the year 1898 will remain substantially the same as at present. Inasmuch as the present law of the state fixes the rate of taxation at *two mills*, I have used this rate in computing taxes for the year 1898. Should the Twenty-seventh General Assembly authorize a higher rate for the years 1898 and 1899, a correspondingly larger amount will be realized.

ESTIMATED EXPENDITURES.

The estimated expenditures during the ensuing biennial term are set out in detail in statement No. 4. These include, in addition to the salaries of the state officers, judges of the supreme and district courts, and the support of the state institutions, the probable cost of the Twenty-seventh General Assembly and the extraordinary appropriations, amounting to \$250,000, made by the Twenty-fifth and Twenty-sixth General Assemblies for the erection of the hospital for the insane, at Cherokee, one-half of which appropriations is made available in the year 1898 and the remaining one-half in 1899.

In order to determine the total amount of revenue to be provided for meeting the state's expenses it will be necessary to add to the above estimate of expenditures the amount of outstanding warrants and the amount of extraordinary appropriations now undrawn:

Amount of estimated expenditures.....	\$ 3,784,348.00
Amount of outstanding warrants.....	447,500.73
Amount of undrawn extraordinary appropriations.....	308,437.61
Total amount to be provided for	\$ 4,540,286.34
Less estimated total receipts.....	4,047,673.96
Estimated deficit June 30, 1899	\$ 492,612.38

It should be observed that in the above estimate it is assumed that all of the extraordinary appropriations which now remain undrawn will be used before June 30, 1899.

DIFFICULTIES IN MAKING ESTIMATES.

In this connection it is but proper to state that it is exceedingly difficult, especially at this time, to make a close estimate of the receipts during the next biennial term. The change in the revenue laws of our state providing for an assessment of 25 per cent of the cash value of property is to be applied to the assessment, for the first time, next year. Just how this will affect the total valuation of the taxable property of the state is a difficult problem. During the past four years there has been a shrinkage in the assessed valuation of the personal property of this state of more than \$17,000,000. It is to be hoped that the new method will not further reduce the valuation of this species of property.. With the return of better times and the consequent increase in the actual value of both real and personal property, there ought to be a corresponding increase in the assessed valuation.

It is also difficult to estimate the probable expenditures for the biennial term, for the reason that many unlooked-for contingencies arise necessitating appropriations by the legislature after the estimates have been made by this office, and even after estimates have been submitted by the committees of ways and means. To illustrate this point, I beg leave to state the following facts of legislative history:

1. The Twenty-sixth General Assembly saw fit in its wisdom to pass a law (viz., chapter 56) authorizing the auditor of state to draw warrants in payment of the quarterly support of the hospitals for the insane in advance, instead of at the end of the quarter, as had heretofore been the practice; and as the counties were only required, as before, to remit the amount of their bills to the state at the end of the quarter, the result of this legislation was to compel the state to advance—which it did—during the year 1896, one quarter's support for the inmates of the hospitals, which amounted to \$107,821. I believe this

provision was wise, and in the interest of the best possible economy, as it enabled the hospital authorities thereafter to buy for cash, but it necessitated a large outlay of money on the part of the state for which it was not reimbursed. This item was not taken into consideration, and, from the very nature of things, could not be, at the time I made my estimates to the general assembly, as I did not then know, and had no means of knowing, that this expenditure would be undertaken.

2. The cost of the extra session of the Twenty-sixth General Assembly, including the extra cost of printing, etc., amounting to \$170,497.53, is another item that was not, and could not be, taken into consideration by me when I made my estimates.

3. The destruction by lightning of one of the buildings of the Institution for Feeble Minded Children at Glenwood, necessitated an appropriation by the special session of the Twenty-sixth General Assembly of \$112,900. This item certainly could not be foreseen by me, nor by the general assembly, at the time the extraordinary appropriations were made.

These three items alone aggregate \$392,218.53.

In addition to this amount other items were appropriated in the closing hours of the Twenty-sixth General Assembly, proper and necessary in themselves, but items which had not been considered, and could not have been considered in my estimates, and which when added to the above amount will more than account for the present deficit.

A change in the law, making the different counties absolutely responsible to the state for the state taxes, will in a large measure obviate the uncertainty which now exists in the matter of estimating the receipts. If the state were absolutely sure just what amount it would receive in a given time from taxes, it would be comparatively easy to estimate the additional amounts that would be received from fees and other sources, and the net amount available for current expenses could thus be made a very nearly accurate basis upon which to compute the amount available for extraordinary appropriations, after deducting the amount deemed necessary for ordinary expenses.

EXTRAORDINARY APPROPRIATIONS.

The practice inaugurated by the Twenty-fifth General Assembly, and followed by the Twenty-sixth, of making large extraordinary appropriations, as in the case of those made for the

Cherokee hospital, beyond the biennial term, is one of questionable expediency. In the making of extraordinary appropriations the greatest care should be exercised to equitably distribute through the biennial period the times when such appropriations may be drawn.

NONRESIDENT INSANE.

The number of insane persons who have no legal settlement in the state, or whose legal settlement cannot be ascertained, and who for that reason are supported by the state, is becoming exceedingly large. During the past biennial term this class of patients cost the state \$117,344.04. It is hardly probable that out of the inmates cared for in our hospitals more than one-eighth are nonresidents of Iowa; yet that seems to be the case, for more than one-eighth of the support is borne by the state. Some legislation—state or, it may be, federal—is necessary to remedy this evil. The local authorities in the county ought to be compelled by law to inquire more particularly into the fact of the person's legal residence before committing such person to the hospital; and if it were found that such person had a residence in an adjoining state, the local authorities in such adjoining state, where such residence was found to be, ought to take charge of the patient. In order to enforce this idea federal legislation might be necessary.

DELAY IN FORWARDING ABSTRACTS OF ASSESSMENT.

The state board of equalization is biennially delayed in its work by the failure of one or two counties to promptly forward their abstracts of assessment. This neglect entails an unnecessary hardship upon nine-tenths of the counties of the state, whose auditors are prompt. If every county had its abstract on file in this office by the time fixed by law, the board of equalization could complete its work much sooner, and as a result the county auditors could commence the work upon their books several weeks earlier.

CAUSES OF THE DEFICIT.

The present deficit in the state treasury, though an unpleasant fact, need not cause any serious apprehension. In amount it is less than that paid annually by a neighboring state as interest upon its debt. It was incurred in making provision for the unfortunate classes of our state and because the repre-

sentatives of the people generously undertook to do, in two years, what in the past had been done in four. This will be fully borne out by an examination of statement No. 24, found in this report.

Among the specific causes of the deficit may be mentioned:

1. *The decrease of the assessed valuation of the state.* Up to and including the year 1893 the assessed valuation of the state had gradually increased, reaching in that year over \$566 000,-000. Since then there has been a gradual falling off, as will be shown by the following table:

TOTAL EQUALIZED ASSESSMENT OF THE STATE.	
1893.....	\$566,529,971
1894.....	560,542,346
1895.....	559,650,824
1896.....	555,984,549
1897.....	555,061,274

2. *The increasing delinquency of some counties in the collection of taxes and in the remittance of dues to the state.* The following table shows the balances due the state from the several counties, on account of general revenue, on the 30th day of June of each of the following years:

1893.....	\$654,056 84
1895.....	863,032.96
1897.....	971,644.08

Of the amount due June 30, 1897, I estimate that \$640,000 will be collected during the six months beginning July 1, 1897, and ending January 1, 1898, leaving more than \$330,000 still uncollected and practically worthless to the state, for the reason that a very small proportion thereof will be collected after that date.

The following table shows the amounts due the state from the several counties, on account of state institutions, on the 30th day of June of the years as follows:

1893.....	\$40,208 35
1895.....	63,264.09
1897.....	65,769 31

If the state possessed the means of enforcing the collection of the \$330,000 of state taxes which is now practically a dead asset, and could add this to the amount due on institution accounts, it will readily be seen that these two items alone would nearly extinguish the present deficit.

3. *The increasing needs of the state institutions in the matter of appropriations for support and contingent expenses, owing to the large growth in the number of their inmates.* For a more detailed showing upon this point see statement No. 24.

The following table shows the number in attendance at and inmates in the various state institutions during the biennial periods ending with the years placed at the head of each column:

INSTITUTIONS.	1899.	1901.	1903.	1905.	1907.
Hospitals for the Insane.....	1,749	1,941	2,206	2,399	2,526
Institution for Feeble Minded Children.....	406	454	478	570	679
Industrial schools.....	475	519	548	583	651
Soldiers' Orphans' Home.....	385	400	418	466	498
Soldiers' Home.....	275	453	369	545	644
School for Deaf.....	378	260	260	301	304
Anamosa Penitentiary.....	229	268	370	550	613
Ft. Madison Penitentiary.....	396	411	409	441	586
College for Blind.....	123	140	141	158	118
Agricultural College.....	247	416	605	545	530
Normal School.....	541	748	813	1,049	1,444
State University.....	621	890	987	1,134	1,331
Total.....	5,703	6,896	7,598	8,784	9,857

Net cost to the state of support of above institutions, exclusive of building and improvements, for the biennial period ending 1899, \$798,721.90.

Net cost to the state of support of above institutions, exclusive of building and improvements, for the biennial period ending 1897, \$1,236,827.01.

Increase in cost of support, 55 per cent.

Increase in attendance, 72.8 per cent.

4. *Large extraordinary appropriations for buildings and improvements.* Both the Twenty-fifth and Twenty-sixth General Assemblies made liberal appropriations for buildings, improvements and repairs of the state institutions. The Twenty-fifth General Assembly, realizing the necessity of distributing the amounts to be drawn from the state treasury equitably through the biennial period, provided in several instances for the issuance of time warrants, without interest. This arrangement postponed the date of payment of quite a sum of money appropriated in 1894 until the fall of 1895, and thus helped to swell the amount of money which the treasurer of state has been compelled to pay out during the past two years, and also contributed materially to reduce the surplus with which to begin the year 1896. The Twenty-sixth General Assembly made extraordinary appropriations amounting to \$1,089,245.25, of which sum \$569,259.18 were drawn and expended in the year 1896, or within nine months after the adjournment of the legislature.

5. *Unexpected contingencies.* Large, however, as were the regular extraordinary appropriations for buildings and improvements, this alone would not have brought about the deficit had it not been for the following three items of extraordinary

expenditures, which were incurred after the estimates for the present biennium were made:

Advance payments to insane hospitals.....	\$107,831.00
Cost of extra session.....	170,497.53
Appropriation for Institution for Feeble-Minded Children at Glenwood.....	112,900 00
Total.....	\$392,218.53

THE REMEDY.

A financial policy which will bring the state back to a cash basis is desirable, from considerations of public economy as well as from the standpoint of state pride. To this end I would suggest:

1. Such an increase in the rate of levy for state purposes, for the years 1898 and 1899, as in the judgment of the Twenty-seventh General Assembly may be necessary to cancel the deficit and leave a sum sufficient to meet such contingent expenses as are needed for the state institutions.
2. Limit the extraordinary appropriations to only such items of improvements and repairs as are absolutely necessary.
3. Ascertain what further revenues may be obtained by taxing such property and property interests as do not now pay their just share of the public revenue.
4. Continue the work begun by the Twenty-sixth General Assembly of guarding, and where necessary reducing, the expenses of the state government and of the state institutions.

BANKS.

In compliance with the requirements of section 24, chapter 60, laws of 1874, I have, under date of August 5, 1897, caused to be published in a separate pamphlet, for the information of the general assembly, a report of the condition of the savings banks and of the state banks, so called, which were under the supervision of this office June 30, 1897.

This report contains statements from 166 savings banks and 206 state banks. During the past year there has been a decrease of three in the number of savings banks and an increase of five in the number of state banks, or a net increase of two in the total number of banks under state supervision.

The following tables present a synopsis of the assets and liabilities of the saving and state banks at the close of business June 30, 1897:

SAVINGS BANKS.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 23,903,442 55	Capital stock	\$ 7,151,500 00
Cash and cash items.....	1,663,150 25	Due depositors	28,585,054 74
Credit subject to sight draft.	5,309,077 41	Due banks and others	99,020 61
Over drafts	182,075 56	Surplus	784,160 75
Real and personal property..	1,538,948 91	Undivided profits	976,358 58
Total	\$ 37,596,694 68	Total	\$37,596,694 68

STATE BANKS.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 19,988,145 04	Capital stock	\$ 9,135,700 00
Cash and cash items.....	1,727,769 84	Due depositors	16,857,239 42
Credit subject to sight draft.	4,171,060 80	Due banks and others.....	231,711 97
Over drafts	347,510 51	Surplus	1,013,206 27
Real and personal property..	1,964,270 09	Undivided profits.....	964,888 62
Total.....	\$ 23,202,746 28	Total.....	\$23,202,746 28

CONSOLIDATED STATEMENT OF THE ASSETS AND LIABILITIES OF THE STATE AND SAVINGS BANKS.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 43,891,587 59	Capital stock	\$16,887,200 00
Cash and cash items.....	3,390,920 09	Due depositors	45,442,894 16
Credit subject to sight draft.	9,480,128 21	Due banks and others.....	330,732 58
Over drafts	529,586 07	Surplus	1,797,987 02
Real and personal property..	3,507,219 00	Undivided profits.....	1,941,217 20
Total	\$ 65,799,440 96	Total.....	\$65,799,440 96

The above statements, made at the close of business June 30, 1897, show the following changes in the conditions of the

banks as compared with the statements made at the close of business June 30, 1896:

ASSETS.		
Cash—increase.....	\$ 264,704.23	
Credits subject to sight draft—increase.....	2,781,204.17	
Real and personal property—increase.....	249,923.15	
Total increase.....		\$3,295,931.55
Less bills receivable—decrease.....	\$2,094,222.91	
Less over drafts—decrease.....	30,738.76	
Total decrease.....		2,124,961.87
Net increase of assets.....		\$1,170,969.68
LIABILITIES.		
Deposits—increase.....	\$1,476,100.37	
Undivided profits—increase.....	24,519.97	
Total increase.....		\$1,500,620.34
Less capital stock—decrease.....	\$ 124,200.00	
Less indebtedness to banks and others—decrease.....	160,519.64	
Less surplus—decrease.....	44,940.82	
Total decrease.....		329,660.46
Net increase of liabilities.....		\$1,170,959.88

Since the publication of my last report, one year ago, the following banks have been placed in the hands of receivers:

The Iowa Savings bank, of Sioux City, Iowa, failed November 9, 1896, and W. P. Manley, of Sioux City, was appointed receiver, November 10, 1896. He resigned March 2, 1897, and A. D. Wighton was duly appointed and qualified in his stead, March 16, 1897.

The Sioux City Savings bank, of Sioux City, failed November 19, 1896, and F. B. Goss, of Sioux City, was duly appointed receiver of the same.

The Harlan State bank, of Harlan, Iowa, was reported, by the bank examiner, to be in an insolvent condition, and, upon application to the district court, L. C. Lewis, of Harlan, was appointed receiver on December 10, 1896.

The German Savings bank, of Des Moines, Iowa, made application for a receiver January 23, 1897, and H. T. Blackburn was appointed such receiver on the same day.

The Commercial Savings bank, of Leeds, was closed on February 12, 1897, and Willard L. Frost, of Sioux City, Iowa, was appointed receiver.

The Citizens Savings bank, of Ireton, Iowa, made an assignment on February 25, 1897, and W. S. Short, of Orange City, was duly appointed assignee of the same.

Of the above named banks, the German Savings bank, of Des Moines, succeeded in effecting a re-organization, with a

paid up capital of \$100,000, and was duly authorized to resume business June 5, 1897. Due credit for the success of this re organization should be given to the old stockholders of the bank, as well as to many of the depositors.

The assets of the Commercial Savings bank of Leeds, Iowa, have been sold for a sufficient sum to pay all its depositors in full, as well as the court expenses attending the receivership.

The receivers of the other banks are acting under the direction of the district courts of their respective counties and, as they are not required by law to make reports of the progress of their receivership to this office, I have no definite information as to the progress of their work.

The present report indicates beyond question, not only the return of full confidence in our banking and financial institutions but also an ease in the money market such as this state has not experienced for several years. The increase in available cash held by the banks over that of one year ago amounts to \$3,045,998.40, and the increase in deposits amounts to \$1,476,100.87.

The following table shows the percentage of the deposits held by the banks as available cash for a series of years:

1892.....	25 per cent	1895.....	21 per cent
1893.....	19 per cent	1896.....	23 per cent
1894.....	29 per cent	1897.....	28 per cent

It will be seen from the above that the banks at the present time hold a larger percentage of available cash, as compared with their deposits, than they have held at any previous time during the past six years, with the exception of the year 1894, when the panic compelled them to fortify themselves with cash in order to prevent suspension on account of sudden withdrawals of deposits.

The reduction of the overdrafts and indebtedness to banks and others is another indication of the improved condition of the banks as compared with one year ago.

The Twenty-sixth General Assembly revised the banking laws of the state, which revision takes effect October 1st, of this year. Among some of the more important changes are the following:

Providing that directors in state and savings banks must be the owners of a certain number of shares of stock.

Making more explicit provision when and how dividends in a savings bank may be declared.

Fixing a minimum cash reserve for state and savings banks.

Providing that state banks may not be organized with less than five persons of lawful age.

Requiring directors of state banks to take an oath of office.

Providing for an examining committee of savings banks and fixing the compensation of the members of such committee in both state and savings banks.

Giving the auditor of state power to call for special reports from state and savings banks.

Giving the auditor of state power to direct the bank examiner to take possession of a state or savings bank which is violating law, and suspending the right of attachment or levy against such bank during the time it is in the hands of such examiner.

Giving the auditor of state, with the assent of the attorney-general, authority to apply for the appointment of a receiver.

Giving the auditor of state power to require an assessment upon the stockholders of banks whose capital is impaired.

Providing for the punishment of any owner, director, officer, agent, clerk or employe of a bank who knowingly makes false statements relative to the bank or its affairs.

Making loan and trust companies which receive time deposits and issue drafts, subject to regulation and control by the auditor of state.

The above are the more important changes or additions in the law. I believe that all of them are for the better protection of the depositors as well as for the security of the banks themselves.

In addition to the above, I would most respectfully recommend that legislation be enacted limiting the amount of real estate that a state or savings bank may hold, and providing for an early disposal of such real estate as a bank may be compelled to acquire in order to protect itself from loss by reason of bad debts. I urge this recommendation for the reason that the real estate account of our state and savings banks is yearly increasing and experience has demonstrated that this class of assets is always slow to realize from whenever a bank is compelled to do so.

Owing to the depression of business in general and the consequent dangers that have threatened all financial institutions during the past four years, I have been compelled to give much care and personal attention to the bank supervision. It has been my special endeavor to give more system and efficiency to the

examinations. In this effort I have been promptly and loyally seconded by the gentlemen who represent this office in the capacity of bank examiners. Advice, suggestions and even criticism have been freely given to banks and bank officials and these have invariably been received in the same spirit in which they were offered. There is at the present time the utmost confidence on the part of our people in the ability, integrity and conservatism of the men who conduct the business of the state and savings banks of Iowa, and I have every reason to believe that this confidence is not misplaced.

BUILDING AND LOAN ASSOCIATIONS.

The law under which building and loan, or savings and loan, associations are authorized to transact their appropriate business in this state was enacted by the Twenty-sixth General Assembly, and is known as chapter 85.

This law went into effect July 4, 1896, and by its provisions the associations doing business in this state were required, within sixty days, to reincorporate or so amend their articles of incorporation and by-laws as to comply with sections 4 and 5 of said chapter.

The executive council, after obtaining the opinion of the attorney-general as to the proper construction of said sections 4 and 5, entered upon the work devolving upon it, and, although laboring industriously and almost continuously for several weeks at a time, it was found impossible to complete the work within the time prescribed in the law. Nearly all the associations made commendable efforts to comply within the sixty-day limit, but many of them were obliged to call meetings of their shareholders for the purpose of legally amending their articles of incorporation, and thus unavoidable delays resulted which prolonged the completion of this work for several months.

Much delay and annoyance was occasioned by a very few associations, through the action of their officers in persistently insisting that a technical compliance with the law was all that the executive council could require, even if the plan of business proposed did not preserve the mutuality of interests, equities and rights of the shareholders that should be found in

a mutual corporation. The council, however, guided by the law as interpreted by the attorney general, insisted upon and secured such changes and modifications in the articles of incorporation and by laws as would fully comply with and be in harmony with his construction of the law before it would attach its approval. I think time will demonstrate the great value of the work done by the executive council to the people of the state and to the legitimate building and loan institutions authorized to do business in this state.

In due time all the associations whose reports are to be found herein complied with the law and obtained a certificate from the auditor of state to transact the business of building and loan in the state.

Only a few associations previously doing business in the state gave notice of their intentions to do no new business and wind up the old business and affairs as provided by section 82 of said chapter 85.

BUILDING AND LOAN ASSOCIATIONS DEFINED.

Although building and loan associations have been in existence in Iowa but a few years, comparatively speaking—the oldest in the state not being over thirty years—still building and loan associations have existed in the United States since about 1840. Although the first organization of the kind of which there is any record was organized at Frankford, a suburb of Philadelphia, January 3, 1831, under the title of the Oxford Provident Building association, the decade from 1840 to 1850 may be considered as being the real period for the permanent inception of such associations in that portion of the country. Later these associations grew very rapidly in Ohio, Indiana, Illinois, and Minnesota, and many other states, until in 1888 and 1889 they became quite numerous throughout the country. About this period, in Iowa, these associations were organized quite numerous, and have multiplied each year until we have now about one hundred and twenty associations doing business as either domestic or domestic-local associations.

Since the taking effect of chapter 85, laws of the Twenty-sixth General Assembly, only three foreign associations have made application for admission to do business in this state, and after a careful examination of the financial condition and affairs of such associations, but one foreign association was admitted and authorized to do business in this state—viz., the Guaranty Savings and Loan association, of Minneapolis, Minn.

The object of a building and loan association—using the term as stated to cover all kindred associations—is to furnish a safe means for the accumulation of surplus, accompanied with the opportunity to secure money, at reasonable rates, for the purpose of building homes or paying off mortgages already upon the property. Mr. Charles N. Thompson, in his treatise on building associations, gives a very excellent definition of the organizations under consideration. He says: "The building association as now existing is a private corporation designed for the accumulation by the members of their money by periodical payments into its treasury, to be invested from time to time in loans to the members upon real estate for home purposes, the borrowing members paying interest and a premium as a preference in securing loans over other members, and continuing their fixed periodical installments in addition—all of which payments, together with the non-borrowers' payments, including fines for failure to pay such installments, forfeitures for the continued failure of such payments, fees for transferring stock, membership fees required on the entrance of a member into the society, and such other revenues, go into the common fund until such time as that the installment payments and profits aggregate the face value of all the shares in the association, when the assets, after payment of expenses and losses, are pro rated among the members, which in legal effect cancels the borrower's debt and gives the non borrower the amount of his stock."

It will be seen, therefore, that every member of a building and loan association must be a stockholder; but the difference between a stockholder in such an association and one in an ordinary corporation for usual business purposes lies in the fact that in the latter the member, or stockholder, buys his stock and pays for it at once, and usually is not called upon for any further payment. His profits, or the results of his investment in such stock, are derived from dividends, the value of his shares depending upon the successful operation of the business. They often go above par when the corporation is doing a profitable business, and the value often drops below par when disasters come. In a building and loan association, on the contrary, a stockholder, or member, pays a stipulated minimum sum—say \$1—when he takes his membership and buys a share of stock. He then continues to pay a like sum each month until the aggregate of sums paid, augmented by the profits, amounts to the maturing value of the stock, usually \$100—in

some associations \$200 up to \$500 per share—and at this time the stockholder is entitled to the full maturing value of the share and surrenders the same. It is seen clearly, then, that the capital of a building and loan association consists of the combined savings of its members paid to the association upon shares of stock, increased by the interest and premium which the association has received from loans made by it from the savings of its members, those paid to the association, and from all other sources of income. The amount of the capital of an association therefore increases from month to month and from year to year. Some associations issue shares by series, grouping three or more months together for a series, while other associations regard each month as a series by itself. Net dividends are usually declared every six months, the dividends being added to the value of the shares at the commencement of the period and forming a new capital, to which is added the average payments for the succeeding period, and the net dividends are declared, or apportioned, again at the end of a six-months period, which forms a new capital, and so on until the shares are matured, or have reached the par value.

Prior to the maturing of a share it has two values. One is called the “holding” or “book” value and the other the “withdrawal” value. The book value is ascertained by adding all the dues that have been paid into the loan fund to the profits that have accrued—that is to say, the holding value, or book value, is the actual value of a share at any particular time. The withdrawal value, on the contrary, is that amount which an association is willing to pay to a shareholder who desires to sever his connection with the association prior to the date at which his share will mature. Every association has adopted in its articles of incorporation a plan for all such matters, as well as on matters pertaining to expenses, notices of withdrawal and all the methods and processes necessary for the safe conduct of the business. The purchase of a share binds the shareholder to the necessity of keeping up his dues and thus secures to him, not only all the benefits of a savings bank but the benefit of constantly accruing compound interest. This accomplishes the first feature of the method of a building and loan association. The second is that of enabling a man to borrow money for building purposes, or paying off mortgages upon his property. Ordinarily a shareholder who desires to build a house and has secured a lot for that purpose may bor-

row money from the association of which he is a member. Suppose a man who has secured his lot wishes to borrow \$1,000 for the erection of a house. He must be the owner, or holder, of five shares in his association, each share having as its maturing value \$200, or ten shares if the maturing value be \$100 per share, which, when matured, would be worth \$1 000, the amount of money which he desires to borrow. Domestic associations doing business in this state are restricted from loaning to their members more than 50 per cent of the appraised value of the property offered as security. To obtain a \$1,000 loan the borrower must have property worth \$2,000. To secure this \$1,000 he gives the association a mortgage upon his property and pledges his five or ten shares of stock, as the case may be, as collateral security for a loan. To cancel this debt he is constantly paying his monthly dues, premium, and interest until such time as the constant payment of his monthly installments, plus the accumulation of profits from compounded interest, matures the shares to their par value. At this time, then, he surrenders his shares, and the debt upon his property is canceled by the association.

NOT A HOARDER OF MONEY.

From the very nature and essential conditions of the business a building and loan association cannot afford to be a hoarder of money. If it expects to make money it must keep its capital actually employed. Idle money never made any money, and never can, for either an individual or for a corporation. This means that it must loan out its funds as rapidly as they accumulate. The association is provided with such safeguards, both in its by-laws and in the laws of this state, that such a thing as a dangerous run upon it by panic stricken stockholders is out of the question. No association is obliged to liquidate its stock more rapidly than can be done by the appropriation of one-half of its current receipts therefor. As every association of considerable size has a large monthly income of cash from the payment of dues, premium, interest and other sources, it generally happens that stockholders desiring to withdraw are quickly accommodated. At the same time, should the applications exceed the capacity of the association for current liquidation it means only a delay of a few months at the most to any single withdrawing member, and meanwhile the association, if solvent, cannot be crowded into a corner and forced to close its doors.

GENERAL EFFECT OF THE SYSTEM.

The effect of the building and loan system on the finances of the state will be appreciated when I state the fact that during the year 1896 of depression in business, when it was very difficult and in many cases next to impossible for small operators to obtain loans from banks, these associations disbursed in loans to their members \$2,505,962.26, and in payments on stock withdrawn, installment, full-paid, prepaid, interest, and profits paid on withdrawals, aggregating \$2,748,523.17, or a total of \$5,254,475.43, to its members during said year. A large share of the money disbursed for loans has gone into the building of new homes, and the balance has helped members to carry loans already incurred in such a manner as to render repayment easy and reasonably sure.

The report for the year 1896 of the board of commissioners of the building and loan associations of the state of California, speaking of the safety and the profit there is in the system of doing business adopted by the building and loan associations generally, is so applicable to the conditions that obtain in Iowa that I desire to quote:

PROFITABLE AND SAFE.

Owing to this wise safeguard, which has been provided for building and loan associations, it is not necessary for them to carry large balances of money with which to meet any sudden demand that may arise. Their capital may be loaned out to a very narrow margin without in any way jeopardizing the institution. Since, then, the funds of an association may be constantly reinvested and their earning power brought to a maximum, and since the association enjoys, through its large membership, exceptional facilities for loaning; since, also, through the mutuality of the scheme the money is loaned at high rates and commands a premium besides, it follows that the well-managed building and loan association is sure to be a profitable enterprise. The association can and does pay to its members a higher percentage than any savings bank or any ordinary scheme of investment can afford to pay. At the same time experience has demonstrated that the loans made by these associations are the safest class of investment known to our times. Ordinarily the loan is small; it covers the home of a member of the association whose personal standing and integrity were demonstrated before the loan was made; an appraisement committee well acquainted with property values has made an estimate of the property and has fixed a conservative limit for the loan; the borrowed money is repayable in monthly installments, and the payments begin as soon as the loan is made; hence the investment in this mortgage, while made on a safe basis at the outset, is continually growing better—that is, the amount at hazard, the possibility of loss is constantly diminishing. Then, too, it is proven that a man whose home is at stake, representing,

perhaps, all of his worldly accumulations, will struggle harder and sacrifice more to save it than almost any other kind of a debtor to meet his obligations. For these reasons the average building and loan risk is coming to be regarded as one of the safest known to finance and likewise one of the most profitable. Considering the immense volume of business transacted the foreclosures reported are very few. In the majority of cases, when property has to be taken in satisfaction of a claim, the loss, if any, to the association is slight. This has held true during the past two years on a declining real estate market, which furnishes the most severe test of any system of loaning. It is safe to say that, if the building and loan investments of the state had been in ordinary flat loans, the recent years of depression would have brought into their hands at least double the amount of reality that now appears on their books. The growing safety of the installment loan has been their greatest protection.

FROM THE BORROWER'S STANDPOINT.

While this class of loans is so desirable and so profitable to the association it is not the less advantageous to the borrower of small means who wishes to save from his earnings and acquire a home. In the first place he secures his loan on a longer time and on easier terms of repayment than he can obtain from any other financial institution. Secondly, if he belongs to a thoroughly mutual concern, he places himself in the hands of friends and neighbors, who will be disposed to help him tide over any financial pinch rather than take advantage of his necessities. Thirdly, while he pays a high rate of interest, and generally a premium besides, for the use of the borrowed money, still he is in himself a sharer in the profits of the enterprise. If his fellow members take loans and pay premiums and interest he gets his proportion from them and becomes an equal beneficiary. And finally the impetus of association in a common purpose, the desire to maintain his standing among his associates, the pride and satisfaction of acquiring a home will nerve him to his best efforts, will make him more frugal, more industrious, more painstaking in his daily life, and cause him to get ahead in the world, when under different circumstances his earnings might have been entirely frittered away. In this manner the building and loan system helps to make good citizens.

This report, being the first one published of the condition of building and loan associations in this state, gives no opportunity for making comparisons to show the growth of the business or the profit to the shareholders. This can be done in future reports, making comparisons with that which obtains for the year 1896.

I believe that the law should be amended in such a way as to provide for annual reports instead of biennial. Reports, to be valuable, should be published as soon as possible after the same have been prepared, and, as the law requires annual statements from all the associations, it would seem that annual reports should be published, and especially so as the business is new, as compared with the banking business.

I also suggest an amendment to section 24, chapter 85, laws of the Twenty-sixth General Assembly, in regard to the fee for renewal of certificate of authority, by inserting the word "annual," in line 15, before the word "renewal," as it was no doubt the object and intention of the legislature to require this fee of the domestic associations as well as the annual renewal of certificate and the fee from foreign associations.

RULES FOR APPORTIONMENT OF PROFITS.

For the benefit of secretaries who may wish to study the three principal rules for the apportionment of profits—the Dexter, the Wrigley and the Partnership—I submit the following information:

GENERAL FORMULA FOR EXEMPLIFICATION.

Exemplar Building and Loan association, of Iowa. Par value of shares, \$100 or \$200. Payments, \$1 per share per month. Net assets, \$125,000. Accrued profits for five years, \$20,600. Profits for last year, \$9,000.

SERIES.	Age of s'ries in months	Number of shares.	Book value per share at last pre- ceding re- port.
One.....	60	800	\$ 59.51
Two.....	48	400	42.48
Three.....	36	500	36.98
Four.....	24	500	12.73
Five.....	12	600	

Required: To find the present book value of one share in each series.

AVERAGE INVESTMENT FOR THE YEAR.

Each share's investment for the year is \$12, or \$1 per month, supposed to be paid monthly in advance. By an equation of payments it will be found that the association has had the use of \$78 for one month, or \$6.50 for one year ($\$78 \div 12 = \6.50).

To make this point clear, we will carry out the calculation as follows:

The association has had the use of

\$ 1 for 12 months, which equals	\$12 for 1 month.
1 for 11 months, which equals	11 for 1 month.
1 for 10 months, which equals	10 for 1 month.
1 for 9 months, which equals	9 for 1 month.
1 for 8 months, which equals	8 for 1 month.
1 for 7 months, which equals	7 for 1 month.
1 for 6 months, which equals	6 for 1 month.
1 for 5 months, which equals	5 for 1 month.
1 for 4 months, which equals	4 for 1 month.
1 for 3 months, which equals	3 for 1 month.
1 for 2 months, which equals	2 for 1 month.
1 for 1 month, which equals	1 for 1 month.

\$12

\$78

Total dues collected, \$12, the use of which has been equal to \$78 for one month.

The use of \$78 for one month is equivalent to the use of \$1 of \$78 for twelve months. \$78 divided by 12=\$6.50. Therefore, by the payment of \$1 per month, in advanced monthly installments for one year, the payer has given the association the use of money whose equivalent is expressed as \$6.50 for one year.

Had the payments been made in the middle of each month, instead of at the beginning, the equivalent would stand \$6.

Had the payments been made at the last of each month, the equivalent would stand \$5.50.

THE DEXTER RULE.

1. To the value of all shares at the last annual report, add the average investment for the year.

2. Divide the net profit for the year by this sum, for the per cent of the profit.

3. Multiply each share's investment by the per cent of profit, for the gain on one share.

This rule was first formulated by Judge Seymour Dexter, of New York, author of a treatise on building and loan associations, late president of the United States League of Building and Loan associations, and a leading authority in such matters.

Each share's average investment for the year is \$6.50; there are 2,800 shares; the total average investment of the year by all of the shares is $2,800 \times \$6.50$, or \$18,200.

EXEMPLIFICATION OF THE RULE.

SERIES.	Book value per share at last report.	Number of shares.	Total value of shares at last report.
One.....	\$ 59.51	800	\$ 47,608
Two.....	42.48	400	16,992
Three.....	26.88	500	13,440
Four.....	12.72	500	6,360
Five.....		600	
Total value at first of year.....			\$ 84,400
Total average investment			18,200
Total earning capital.....			\$ 102,600

The total profit for the year was \$9,000, and we desire to ascertain what percentage this is of \$102,600, the earning capital. One per cent of \$102,600 is \$1,026, and \$9,000 is as many per cent as 1,026 is contained in \$9,000. $\$9,000 \div 1,026 = 8.77$. The profit is then 8.77% on the earning capital.

APPORTIONMENT OF PROFITS.

	FIRST SERIES.	SECOND SERIES.	THIRD SERIES.	FOURTH SERIES.	FIFTH SERIES.
Values at last report	\$ 59.51	\$ 42.48	\$ 26.88	\$ 12.72	.....
Average investment for year...	6.50	6.50	6.50	6.50	\$ 6.50
Total earning capital.....	\$ 66.01	\$ 48.98	\$ 33.38	\$ 19.22	\$ 6.50
Multiplied by per cent of profit.	.0877	.0877	.0877	.0877	.0877
Profit per share	\$ 5.789	\$ 4.295	\$ 3.027	\$ 1.685	\$.57

VALUE OF ONE SHARE IN EACH SERIES.

	First series.	Second series.	Third series.	Fourth series.	Fifth series.
Values at last report	\$59.51	\$42.48	\$26.88	\$12.72	.....
Profits apportioned.....	5.79	4.29	3.03	1.63	\$.57
Dues paid in.....	12.00	12.00	12.00	12.00	12.00
Present values	\$77.30	\$58.77	\$41.91	\$26.40	\$ 12.57

Under this rule the percentages awarded to shares in the various series on their respective investments are as follows:

FIRST SERIES—

Former book value	\$ 59.51
Average investment for year.....	6.50
Total earning capital one share.....	\$ 66.01
Profit, \$5.79—8.77 per cent.	

SECOND SERIES—

Former book value.....	\$ 42.48
Average investment for year.....	6.50
Total earning capital one share.....	\$ 48.98
Profit, \$4.29—8.77 per cent.	

THIRD SERIES—

Former book value	\$ 26.88
Average investment for year.....	6.50

Total earning capital one share..... \$ 33.38

Profit, \$3.08—8.77 per cent.

FOURTH SERIES—

Former book value	\$ 12.72
Average investment for year.....	6.50

Total earning capital one share..... \$ 19.22

Profit, \$1.63—8.77 per cent.

FIFTH SERIES—

Former book value.....	\$.....
Average investment for year.....	6.50

Total earning capital one share..... \$ 6.50

Profit, \$.57—8.77 per cent.

It must be seen, from the nature of the calculation, that the same percentage is awarded to each share on its earning capital, and therefore there is no chance for discrimination between the shares of older and younger series, as noted in the exemplification of the Wrigley rule. For this reason, the Dexter rule commends itself to us as being the more equitable; indeed, it is absolutely equitable, and cannot be improved upon if profits are to be divided on the basis of capital invested, the previously apportioned profits being treated as a part of the investment.

There is no question that an apportionment of profits by this rule, which fully recognizes the compound interest principle, will mature shares of the first series in from two to seven months earlier than any other system in use. This will be demonstrated in calculation introduced a little later in this report. The New Jersey report says of the Dexter rule: "It is thoroughly sound in all its phases, and gives the most satisfactory results in practice," which opinion I indorse.

THE WRIGLEY RULE.

1. Give to each series, except the last, interest at the legal rate upon the value as declared by the last report.
2. Deduct this interest from the profit of the year and divide the remainder equally among the shares.

This rule was first published in a work entitled, "How to Manage Building and Loan Associations," by E. Wrigley, a well known expert. It is used by many associations in this state. It recognizes the compound interest principle, or profits on accrued profits, but is found to award too large a share of earnings to the younger series.

APPLICATION OF THE RULE.

SERIES.	BOOK VALUE PER SHARE LAST REPORT.	Interest on One share	Number of shares	Amount.
1.....	\$59.51 on interest 1 year at 7 per cent.....	\$4.16	800	\$3,328
2.....	42.48 on interest 1 year at 7 per cent.....	2.97	403	1,188
3.....	26.88 on interest 1 year at 7 per cent.....	1.88	501	949
4.....	12.72 on interest 1 year at 7 per cent.....	.89	500	445
5.....	.....	.....	600	.....
			2,800	\$5,901

Profit for year, \$9,000—\$5,901=\$3,099 (net profit)+2,800 total number of shares)=\$1.10 (proportion awarded to each share).

VALUE OF SHARES.

	First series	Second series	Third series.	Fourth series	Fifth series.
Last book values.....	\$59.51	\$42.48	\$26.88	\$12.72	.....
Interest one year.....	4.16	2.97	1.88	.89	.....
Profit.....	1.10	1.10	1.10	1.10	\$ 1.10
Dues paid in.....	12.00	12.00	12.00	12.00	12.00
Present book values.....	\$76.77	\$58.55	\$41.86	\$26.71	\$13.10

In this case, the percentages awarded to shares in the various series on their respective investments are as follows, one share taken as a basis:

FIRST SERIES—

Former book value.....	\$ 59.51
Average investment for year.....	6.50
Total earning capital one share.....	\$ 66.01

Profit, \$5.26—nearly 8 per cent.

SECOND SERIES—

Former book value.....	\$ 42.48
Average investment for year.....	6.50
Total earning capital one share.....	\$ 48.98

Profit, \$4.07—8.3 per cent.

THIRD SERIES—

Former book value....	\$ 26.88
Average investment for year.....	6.50
Total earning capital one share.....	\$ 33.38

Profit, \$2.96—8.9 per cent.

FOURTH SERIES—

Former book value.....	\$ 12.72
Average investment for year.....	6.50
Total earning capital one share.....	\$ 19.22

Profit, \$1.99—10.3 per cent.

FIFTH SERIES—

Former book value.....	.....
Average investment for year.....	\$ 6.50
Total earning capital one share.....	\$ 6.50

Profit, \$1.10—17 per cent.

Thus it appears that, on the basis of capital invested, first series shares earned a little less than 8 per cent; second series, 8.8 per cent; third series, 8.9 per cent; fourth series, 10.3 per cent, and fifth series nearly 17 per cent. This is certainly not an equitable apportionment. Of course, if the net profits of the association had amounted to just 7 per cent on the invested capital of the older series, the fifth series would have received no profit at all. This would not have been equitable either. If the margin between the 7 per cent allowed and the whole profit has been smaller than shown above, the last series would not have derived such an undue percentage and the discrepancy would have been nearly equalized. But we submit that this hit-and-miss method is not to be depended upon for meting out equal and exact justice in a building and loan association.

The profits in Iowa building and loan associations generally exceed 7 per cent on the invested capital, and when the Wrigley rule is in vogue the greater the excess the greater will be the discrimination in favor of the younger series.

SIMPLIFIED PARTNERSHIP RULE.

1. Multiply the number of shares in each series by the square of the time of investment expressed in terms of periods.
2. Take the sum of these products and then find what fractional part each product is of the sum.
3. These fractions are the parts of the total profit belonging to each series.

The only part of this rule which is likely to puzzle the novice is the first paragraph. The clause, "time of investment expressed in periods," means simply this: If the ages of the different series, in months, have a common divisor, this divisor (or the greatest common divisor) may be taken as the basis period for purposes of calculation. Thus, the ages of the different series in our Exemplar Association are 60, 48, 36, 24 and 12 months, respectively. Of these numbers 12 is the greatest common divisor. Hence, we may take twelve months (1 year) as the period for purposes of calculation, and we have the following:

SERIES.		Age in months.	Periods.
One.....		80	5
Two.....		48	4
Three.....		26	3
Four.....		24	2
Five.....		18	1

Hence, in following the rule, we have:

SERIES.	Number shares.	Period squared.	Product.
One.....	800	5.2 (or 25)	20,000
Two.....	400	4.8 (or 16)	6,400
Three.....	500	3.2 (or 9)	4,500
Four.....	500	2.8 (or 4)	2,000
Five.....	600	1.8 (or 1)	600
Sum of products			33,500

By this plan the calculator has smaller numbers to work with and his labor and chances of error are consequently lessened. The remaining part of the process corresponds exactly to the partnership rule and need not be exemplified here.

APPORTIONMENT OF PROFITS.

Following is a comparison of results of the operation of the Dexter, Partnership and Wrigley rules for the division of profits, under the following conditions: Time, ten years; annual series; one share in each series; shares, \$100 or \$200 each; \$1 per month; total dues, \$660; total profits, \$292.69, equal to 10 per cent annual compound.

RELATIVE GROWTH OF EACH SERIES EACH YEAR.

DEXTER RULE.

SERIES.	DUES.	First year.	Second year.	Third year.	Fourth year.	Fifth year.	Sixth year.	Seventh year.	Eighth year.	Ninth year.	Tenth year.	Ratio of profits— annual com- pound.
1.....	\$ 120.00	\$ 12.65	\$ 26.57	\$ 41.85	\$ 58.71	\$ 77.98	\$ 97.80	\$ 120.01	\$ 144.66	\$ 171.73	\$ 201.81	10 per cent.
2.....	108.00	.....	12.65	26.57	41.85	58.71	77.98	97.80	120.01	144.66	171.73	10 per cent.
3.....	96.00	.....	.....	12.65	26.57	41.85	58.71	77.98	97.80	120.01	144.66	10 per cent.
4.....	84.00	.....	.....	.....	12.65	26.57	41.85	58.71	77.98	97.80	120.01	10 per cent.
5.....	72.00	.....	.....	.....	.....	12.65	26.57	41.85	58.71	77.98	97.80	10 per cent.
6.....	60.00	.....	.....	.....	.....	.....	12.65	26.57	41.85	58.71	77.98	10 per cent.
7.....	48.00	.....	.....	.....	.....	.....	.....	12.65	26.57	41.85	58.71	10 per cent.
8.....	36.00	.....	.....	.....	.....	.....	.....	.....	12.65	26.57	41.85	10 per cent.
9.....	24.00	.....	.....	.....	.....	.....	.....	.....	.....	12.65	26.57	10 per cent.
10.....	12.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	12.65	10 per cent.
Total.....	\$ 660.00	\$ 12.65	\$ 39.23	\$ 81.09	\$ 139.80	\$ 217.03	\$ 314.63	\$ 434.64	\$ 579.30	\$ 751.03	\$ 932.69	

PARTNERSHIP RULE.

1.....	\$ 120.00	\$ 12.65	\$ 26.57	\$ 41.85	\$ 58.54	\$ 76.85	\$ 96.79	\$ 118.54	\$ 142.22	\$ 168.03	\$ 196.09	9.47 per cent.
2.....	108.00	.....	12.65	26.57	41.85	58.73	77.10	97.36	119.38	143.33	169.56	9.72 per cent.
3.....	96.00	.....	.....	12.65	26.54	43.05	59.01	77.61	97.99	120.33	144.61	9.99 per cent.
4.....	84.00	.....	.....	.....	12.66	26.68	43.19	59.37	78.05	98.66	131.34	10.26 per cent.
5.....	72.00	.....	.....	.....	.....	12.67	26.75	43.34	59.55	79.81	99.16	10.53 per cent.
6.....	60.00	.....	.....	.....	.....	.....	12.70	43.50	59.81	79.00	79.00	10.80 per cent.
7.....	48.00	.....	.....	.....	.....	.....	.....	43.66	59.89	78.06	60.16	11.07 per cent.
8.....	36.00	.....	.....	.....	.....	.....	.....	.....	42.86	76.98	42.86	11.34 per cent.
9.....	24.00	.....	.....	.....	.....	.....	.....	.....	12.72	12.74	27.04	11.61 per cent.
10.....	12.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	12.70	11.70 per cent.
Total.....	\$ 660.00	\$ 12.65	\$ 39.23	\$ 81.09	\$ 139.80	\$ 217.03	\$ 314.63	\$ 434.61	\$ 579.30	\$ 751.03	\$ 932.69	

RELATIVE GROWTH OF EACH SERIES EACH YEAR—CONTINUED.

WRIGLEY RULE.

SERIES.	DUES.	First year.	Second year.	Third year.	Fourth year.	Fifth year.	Sixth year.	Seventh year.	Eighth year.	Ninth year.	Tenth year.	Ratio of profits —annual com- pound.
1.....	\$ 120.00	\$ 12.05	\$ 26.26	\$ 41.24	\$ 57.38	\$ 74.88	\$ 93.35	\$ 114.42	\$ 136.71	\$ 160.36	\$ 187.03	8.58 p-r cent.
2.....	108.00	10.80	23.66	36.80	51.93	68.35	86.17	105.50	126.47	149.20	163.85	9.00 per cent.
3.....	96.00	9.60	21.36	32.05	44.93	59.35	75.33	93.49	113.91	136.58	141.78	9.51 per cent.
4.....	84.00	8.40	19.12	28.84	40.66	53.61	68.88	86.40	106.20	129.03	134.86	10.19 per cent.
5.....	72.00	7.20	16.88	25.60	36.48	47.50	60.18	74.14	90.50	109.20	100.92	11.10 p-r cent.
6.....	60.00	6.00	14.64	22.40	31.36	40.40	50.74	63.69	78.67	95.70	82.99	12.87 per cent.
7.....	48.00	4.80	12.40	19.12	26.08	33.20	41.48	50.00	60.26	72.86	6.00	14.37 per cent.
8.....	36.00	3.60	10.16	15.84	21.68	27.76	34.32	42.00	50.71	59.86	46.85	17.70 per cent.
9.....	24.00	2.40	6.77	10.56	14.45	18.16	22.90	28.00	34.28	41.58	30.60	24.12 p-r cent.
10.....	12.00	1.20	3.39	5.28	7.22	9.08	11.17	13.44	16.14	19.38	14.91	41.77 per cent.
Total.....	\$ 660.00	\$ 12.65	\$ 39.22	\$ 81.09	\$ 139.80	\$ 217.03	\$ 314.63	\$ 434.64	\$ 579.80	\$ 751.06	\$ 932.69	

Respectfully submitted,

C. G. MCCARTHY,
Auditor of State.

CONDITION OF THE TREASURY.

The amount of funds in the treasury at the close of the last fiscal period, June 30, 1895, including Agricultural college mortgage bonds, was \$803,293.77, belonging to the several funds as follows:

General revenue.....	\$ 812,857.41
Agricultural college endowment fund.....	490,436.36
Total.....	\$ 809,293.77

The amount received from all sources during the fiscal period ending June 30, 1897, was \$4,193,517.91, which was distributed as follows to the several funds:

General revenue	\$ 4,101,376.84
Special university tax.....	27,583.73
Agricultural college endowment fund.....	18,470.14
Agricultural college additional endowment fund	43,000.00
Permanent school fund.....	1,604.00
Temporary school fund.....	1,488.21
Total.....	\$ 4,193,517.91

The receipts being added to the balance on hand June 30, 1895, as shown above, makes \$5,002,811.68 as the amount to be accounted for. The disbursements during the fiscal period ending June 30, 1897, were as follows:

General revenue.....	\$ 4,377,561.29
Special university tax.....	16,500.00
Agricultural college additional endowment fund.....	43,000.00
Permanent school fund.....	1,604.00
Temporary school fund	1,488.21
Total.....	\$ 4,440,148.50

Leaving a balance in the treasury June 30, 1897, of \$562,663.18, belonging to the several funds as follows:

General revenue	\$ 26,072.96
Special university tax.....	11,063.72
Agricultural college endowment fund.....	514,906.50
Total.....	\$ 562,663.18

STATEMENT No. 1.

*Showing receipts and disbursements during the fiscal period ended
June 30, 1897.*

RECEIPTS.	
GENERAL REVENUE—	
Auditor of state, fees.....	\$ 70,756 00
Clerk of supreme court, fees.....	4,999 60
Oil inspector, fees.....	6,538 67
Secretary of state, fees.....	23,366 70
Superintendent of public instruction, fees.....	1,800 50
W. E. Keeler, support of patient at Insane Hospital.....	10 73
W. K. Boardman, dairy commissioner, milk sellers' licenses.....	1,067 00
United States government, aid Soldiers' Home.....	77,165 97
K. G. Willis, refund on census pay-roll.....	9 00
N. N. Jones, warden, refund.....	11,000 00
N. N. Jones, warden, refund, building appropriation, 1890.....	38 77
Sale of geological reports.....	124 99
P. W. Madden, warden, refund.....	10,000 00
Central Union Telephone company, refund of error in bill.....	40
Auditor of state, interest on Roach & Wold notes.....	2,115 36
Iowa School for Deaf, refund from appropriation for roof.....	309 20
I. H. Drake, O'Brien county land.....	647 97
J. T. Power, refund, mileage.....	5 10
A. T. Burchard, treasurer Soldiers' Home, refund.....	14,955 65
Pharmacy commission, surplus received from licenses.....	6,677 90
Custodian sales.....	96 80
Treasurer Mt Pleasant Hospital, refund.....	1,500 00
Secretary of state, sale of typewriter.....	30 00
Iowa Columbian commission.....	24 48
Treasurer Soldiers' Home.....	8,012 14
Iowa Centennial, refund.....	24 41
Insurance company, taxes.....	246,565 94
Peddlers' licenses, received from counties.....	2,641 85
Sales of laws, received from counties.....	636 70
Soldiers' Home, refunded for contingent fund.....	229 38
Insane, dues from counties.....	715,217 34
College for Blind, dues from counties.....	2,459 55
Feeble-Minded Children Institute, dues from counties.....	16,722 12
Iowa School for the Deaf, dues from counties.....	2,222 53
Orphans' Home, dues from counties.....	39,104 40
Western Union Telegraph company, taxes 1895-96.....	23,516 60
Postal Telegraph and Cable company, taxes 1895-96.....	1,981 79
Telephone company, taxes 1895-96.....	10,488 00
R. Lehfelddt, refund of salary as member Twenty-sixth General Assembly.....	678 00
Auditor of State, building and loan fee account.....	1,700 00
Express companies tax.....	3,600 81
State tax, 2½ mills 1895, and 2 7-10 mills 1896.....	2,752,567 21
Interest on delinquent taxes.....	29,866 43
Balance in treasury June 30, 1895.....	312,877 41
Total.....	\$ 4,414,234 25

DISBURSEMENTS.

Redemption of Auditor's warrants.....	\$ 4,858,218.85
Interest paid on same.....	19,347.44
Balance cash in treasury June 30, 1897.....	86,672.96
Total.....	\$ 4,414,234.25

SPECIAL UNIVERSITY TAX.

RECEIPTS.

State tax, 1-10 mill.....	\$ 27,583.72
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DISBURSEMENTS.

Redemption Auditor's warrants.....	\$ 16,500.00
Balance in treasury June 30, 1897.....	11,083.72
Total.....	\$ 27,583.72

AGRICULTURAL COLLEGE ENDOWMENT FUND.

Amount of bonds in treasury June 30, 1895.....	\$ 5,500.00
Amount of mortgage bonds in treasury June 30, 1895.....	496,400.49
Amount of cash in treasury June 30, 1895.....	35.87
Amount received from sale of lands, etc., to date.....	12,970.14
Total.....	\$ 514,906.50

DISBURSEMENTS.

Cash in hands of Treasurer June 30, 1897.....	\$ 5,322.87
Mortgage bonds in hands of Treasurer June 30, 1897.....	509,583.63
Total.....	\$ 514,906.50

PERMANENT SCHOOL FUND.

Balance in treasury June 30, 1895.....	None.
Receipts by Treasurer of State.....	\$ 1,604.00
Disbursement by Treasurer of State.....	\$ 1,604.00
Balance in treasury June 30, 1897.....	None.

TEMPORARY SCHOOL FUND.

Balance in treasury June 30, 1895.....	None.
Amount received from interest on state bonds.....	\$ 1,483.21
Amount apportioned to counties.....	\$ 1,483.21
Balance in treasury June 30, 1897.....	None.

RECAPITULATION OF BALANCES IN TREASURY JUNE 30, 1897.

General revenue.....	\$ 36,672.96
Special University tax.....	11,083.72
Agricultural College endowment fund.....	514,906.50
Total.....	\$ 562,663.18

STATEMENT No. 2.

Showing the amount of warrants issued and to what charged, during the fiscal period ended June 30, 1897.

Adjutant-General, salary.....	\$ 3,000.00
Attorney-General, salary.....	3,000.00
Attorney-General, per diem and expense.....	1,930.68
Attorney-General, clerks' fund.....	2,921.50
Attorney-General, legal assistance.....	3,280.00
Auditor of State, salary.....	4,400.00
Auditor of State, deputy's salary.....	3,000.00
Auditor of State, Executive Council.....	1,000.00
Auditor of State, clerks' fund.....	14,257.09
Clerk of Supreme Court, salary.....	4,400.00
Clerk of Supreme Court, deputy's salary.....	3,000.00
Clerk of Supreme Court, clerks' fund.....	3,104.00
Commissioner of Labor Statistics, salary.....	3,000.00
Commissioner of Labor Statistics, deputy's salary.....	1,191.68
Commissioner of Labor Statistics, expense.....	1,541.88
Commissioner of Pharmacy, enforcement fund.....	2,087.00
Custodian of Public Property, salary.....	3,000.00
Custodian of Public Property, expense.....	62,412.64
Dairy Commissioner, salary.....	3,000.00
Dairy Commissioner, expense.....	7,500.70
District Judge, 1st district, J. M. Crary.....	1,280.08
District Judge, 1st district, J. D. Smyth.....	5,000.00
District Judge, 1st district, Henry Bank, Jr.....	3,749.98
District Judge, 2d district, M. A. Roberts.....	5,000.00
District Judge, 2d district, T. M. Fee.....	5,000.00
District Judge, 2d district, F. W. Eichelberger.....	5,000.00
District Judge, 2d district, Robert Sloan.....	5,000.00
District Judge, 3d district, H. M. Towner.....	5,000.00
District Judge, 3d district, W. H. Tedford.....	5,000.00
District Judge, 4th district, F. R. Gaynor.....	5,000.00
District Judge, 4th district, G. W. Wakefield.....	5,000.00
District Judge, 4th district, Scott M. Ladd.....	5,000.00
District Judge, 4th district, John F. Olliver.....	5,000.00
District Judge, 5th district, J. H. Henderson.....	1,250.08
District Judge, 5th district, John A. Story.....	2,868.88
District Judge, 5th district, J. D. Gamble.....	1,391.15
District Judge, 5th district, J. H. Applegate.....	5,000.00
District Judge, 5th district, A. W. Wilkinson.....	5,000.00
District Judge, 6th district, Ben McCoy.....	5,000.00
District Judge, 6th district, David Ryan.....	5,000.00
District Judge, 6th district, A. R. Dewey.....	5,000.00
District Judge, 7th district, P. B. Wolfe.....	5,000.00
District Judge, 7th district, C. M. Waterman.....	5,000.00
District Judge, 7th district, W. T. Brannon.....	5,000.00
District Judge, 7th district, Allen J. House.....	5,000.00
District Judge, 8th district, M. J. Wade.....	5,000.00
District Judge, 9th district, Thomas F. Stevenson.....	5,000.00
District Judge, 9th district, W. F. Conrad.....	5,000.00
District Judge, 9th district, C. P. Holmes.....	4,999.96

District Judge, 9th district, W. A. Spurrier.....	5,000.00
District Judge, 10th district, Amos S. Blair.....	5,000.00
District Judge, 10th district, J. J. Tolerton.....	5,000.00
District Judge, 11th district, D. R. Hindman.....	5,000.00
District Judge, 11th district, B. P. Birdsall.....	5,000.00
District Judge, 11th district, S. M. Weaver.....	5,000.00
District Judge, 12th district, John C. Sherwin.....	5,000.00
District Judge, 12th district, Porter W. Burr.....	5,000.00
District Judge, 13th district, L. E. Fellows.....	5,000.00
District Judge, 13th district, A. N. Hobson.....	5,000.00
District Judge, 14th district, W. B. Quarton.....	5,000.00
District Judge, 14th district, Lot Thomas.....	5,000.00
District Judge, 15th district, A. B. Thornell.....	5,000.00
District Judge, 15th district, Walter I. Smith.....	5,000.00
District Judge, 15th district, W. R. Green.....	5,000.00
District Judge, 15th district, N. W. May.....	5,000.00
District Judge, 16th district, S. M. Elwood.....	5,000.00
District Judge, 16th district, Z. A. Church.....	5,000.00
District Judge, 17th district, George W. Burnham.....	5,000.00
District Judge, 17th district, Obed Caswell.....	2,318.51
District Judge, 18th district, W. P. Wolf.....	3,048.62
District Judge, 18th district, H. M. Remley.....	1,841.41
District Judge, 18th district, W. G. Thompson.....	5,000.00
District Judge, 19th district, Fred O'Donnell.....	5,000.00
District Judge, 19th district, J. L. Husted.....	5,000.00
District Judge, 20th district, W. S. Withrow.....	2,611.09
Fish Commissioner, salary.....	2,400.00
Fish Commissioner, expense.....	7,175.94
Governor's salary and room rent.....	7,200.00
Governor, Executive Council.....	1,000.00
Governor's private secretary, salary.....	3,000.00
Governor's contingent fund.....	10,071.79
Governor's contingent fund, counsel.....	25.00
Janitors' salaries.....	22,440.00
Librarian and Assistant Librarian's salaries.....	5,519.97
Mine Inspectors' salaries.....	7,200.00
Mine Inspectors' expenses.....	3,008.35
Mine Inspectors' clerks' fund.....	2,002.00
Mine Inspectors' Board of Examiners.....	825.20
Oil Inspectors' salaries.....	4,000.00
Railroad Commissioners and secretary, salaries.....	20,870.96
Railroad Commissioners, expense.....	6,788.15
Secretary of State, salary.....	4,400.00
Secretary of State, deputy's salary.....	2,839.28
Secretary of State, Executive Council.....	1,000.00
Secretary of State, clerks' fund.....	11,309.82
Secretary of State, land office clerk's salary.....	2,400.00
Superintendent of Public Instruction, salary.....	4,400.00
Superintendent of Public Instruction, deputy's salary.....	2,000.00
Superintendent of Public Instruction, clerks' fund.....	4,579.00
Superintendent of Public Instruction, travelling expenses.....	550.00
Superintendent of Public Weights and Measures.....	87.50
Judge of Supreme Court, Josiah Given.....	8,000.00
Judge of Supreme Court, C. T. Granger.....	8,000.00
Judge of Supreme Court, G. S. Robinson.....	8,000.00
Judge of Supreme Court, J. H. Rothrock.....	6,000.02
Judge of Supreme Court, Scott M. Ladd.....	1,999.98
Judge of Supreme Court, L. G. Kinne.....	8,000.00
Judge of Supreme Court, H. E. Deesmer.....	8,000.00
Supreme Court contingent fund.....	2,592.56
Supreme Court Reporter's salary.....	4,500.00
Treasurer of State, salary.....	4,400.00
Treasurer of State, deputy's salary.....	3,000.00

Treasurer of State, Executive Council	999.99
Treasurer of State, clerks' fund.....	3,461.00
Veterinary Surgeon's per diem and expenses.....	5,963.31
Agricultural College, financial agent.....	3,618.66
Agricultural College, improvements and repairs.....	78,679.96
Agricultural College, experimentation	3,323.16
Agricultural College, trustees.....	5,034.98
Agricultural societies	43,933.25
Arrest of fugitives.....	9,205.81
Blind College, improvement and repairs.....	10,184.30
Blind College, clothing account.....	2,008.71
Blind College, support and current expenses	61,340.00
Blind College, trustees.....	2,142.91
Blind Industrial Home, improvements	5,525.00
Blind Industrial Home, support.....	14,230.00
Blind Industrial Home, commissioners.....	2,107.65
Benedict Home.....	7,378.65
Binding, state binder	50,294.15
Board of educational examiners.....	1,032.28
Board of health	9,493.21
Code commissioners.....	7,632.79
Code, editing and annotating.....	3,843.17
Iowa School for the Deaf, improvements.....	20,675.00
Iowa School for the Deaf, clothing	4,122.28
Iowa School for the Deaf, support.....	116,295.00
Iowa School for the Deaf, trustees.....	1,372.46
Des Moines river lands	1,131.82
Farmers Institutes ..	4,673.54
Feeble-Minded Institution, improvements.....	120,647.50
Feeble-Minded Institution, clothing.....	15,130.71
Feeble-Minded Institution, ordinary expenses.....	44,000.00
Feeble-Minded Institution, support.....	138,080.00
Feeble-Minded Institution, trustees.....	1,555.82
Geological survey.....	9,813.71
Geological survey, expenses.....	9,367.54
Historical collection.....	10,909.38
Historical society.....	2,000.00
Horticultural society.....	7,500.00
Hospital Insane, Cherokee, improvements.....	134,856.44
Hospital Insane, Cherokee, commissioners.....	2,747.18
Hospital Insane, Clarinda, improvements.....	204,833.40
Hospital Insane, Clarinda, support.....	222,960.00
Hospital Insane, Clarinda, trustees.....	3,912.96
Hospital Insane, Independence, improvements	14,527.70
Hospital Insane, Independence, contingent.....	3,000.00
Hospital Insane, Independence, support.....	359,068.00
Hospital Insane, Independence, trustees.....	1,777.33
Hospital Insane, Mt. Pleasant, improvements.....	36,100.00
Hospital Insane, Mt. Pleasant, contingent.....	7,000.00
Hospital Insane, Mt. Pleasant, support.....	337,610.00
Hospital Insane, Mt. Pleasant, trustees.....	1,813.63
Industrial School, Boys', improvements	13,760.00
Industrial School, Girls', improvements	17,400.00
Industrial School, support.....	144,127.00
Industrial School, trustees.....	945.37
Insane, nonresident.....	2,263.71
Interest on school fund loans.....	1,483.21
Iowa Weather Service.....	5,383.05
Iowa State University, improvements	44,434.52
Iowa State University, endowment.....	40,000.00
Iowa State University, support.....	78,540.00
Iowa State University, board of regents.....	5,014.94
Iowa State library, book fund.....	9,150.00

Iowa State library, repairs to books.....	1,060.00
Iowa circulating library.....	4,000.00
Lookout Mountain and Missionary Ridge commission.....	390.84
Militia.....	95,814.40
Miscellaneous expenditures.....	91,273.00
New Orleans exposition.....	100.00
Normal School, improvements.....	26,025.00
Normal School, teachers' salaries.....	53,000.00
Normal School, contingent fund.....	18,300.00
Normal School, trustees.....	2,822.70
Orphans' Home, improvements.....	22,356.81
Orphans' Home, support soldiers' orphans.....	66,723.67
Orphans' Home, support indigent children.....	40,050.51
Orphans' Home, trustees.....	1,066.34
Publishing constitutional amendments.....	279.88
Penitentiary, Anamosa, improvements.....	54,796.08
Penitentiary, Anamosa, escaped convicts.....	253.75
Penitentiary, Anamosa, officers and guards.....	95,309.91
Penitentiary, Anamosa, support.....	133,198.47
Penitentiary, Anamosa, transportation.....	2,201.53
Penitentiary, Ft. Madison, improvements.....	53,683.39
Penitentiary, Ft. Madison, officers and guards.....	71,493.98
Penitentiary, Ft. Madison, transportation.....	3,875.00
Penitentiary, Ft. Madison, visits for inspection.....	184.99
Presidential electors.....	377.20
Printing, state printer.....	82,325.40
Providential contingencies.....	2,018.53
Railroad prosecution by state.....	629.05
Relief of Hull.....	480.00
Relief of Metz.....	480.00
Reward for arrest of murderers.....	900.00
Soldiers' and sailors' monument.....	70,196.83
Stationery account.....	22,833.71
Soldiers' Home, improvements.....	54,923.13
Soldiers' Home, officers' salaries.....	27,400.00
Soldiers' Home, support.....	146,390.00
Spirit Lake monument.....	246.26
Semi-Centennial celebration, Burlington.....	10,000.00
Shiloh battle field commission.....	870.23
Special appropriations, extra session Twenty-sixth General Assembly.....	1,647.77
Special appropriations, Twenty-fourth General Assembly.....	200.29
Teachers' institutions.....	9,900.00
Twenty-sixth General Assembly, members' salaries.....	82,775.00
Twenty-sixth General Assembly, extra session, members' salaries.....	101,700.00
Twenty-sixth General Assembly, mileage.....	2,106.70
Twenty-sixth General Assembly, extra session, mileage.....	2,133.35
Twenty-sixth General Assembly, visiting committees.....	766.00
Twenty-sixth General Assembly, extra session, visiting committees.....	63.00
Twenty-sixth General Assembly, officers' salaries.....	46,313.00
Twenty-sixth General Assembly, extra session, officers' salaries.....	46,495.00
Twenty-sixth General Assembly, special appropriations.....	31,194.70
Commission to investigate insanity.....	49.70
Capitol Building and repairs.....	15,948.01
Gray uniforms.....	1,510.50
Iowa and Missouri boundary line.....	2,225.96
Total.....	\$ 4,781,761.32

STATEMENT No. 3.

*Showing the estimated receipts for the fiscal period beginning July 1, 1897,
and ending June 30, 1899.*

From state tax based on 2.7 mills levy for last six months of 1896	\$ 640,000.00
From state tax based on 2.8 mills for 1897.....	1,400,000.00
From state tax based on 2 mills first six months for 1898.....	600,000.00
From interest on taxes.....	12,500.00
From peddlers' licenses received from counties.....	2,500.00
From sales of laws.....	25,000.00
From insurance companies for taxes.....	285,000.00
From telegraph companies for taxes.....	40,000.00
From telephone companies for taxes.....	15,000.00
From penitentiary at Ft. Madison, labor of convicts.....	10,000.00
From auditor of state for fees.....	70,000.00
From secretary of state for fees.....	55,000.00
From oil inspectors for fees.....	5,000.00
From clerk of supreme court for fees.....	4,500.00
From superintendent of public instruction	1,500.00
From counties for support of insane.....	700,000.00
From counties for support of blind, clothing account.....	2,000.00
From counties for support of feeble minded children.....	15,000.00
From counties for support of deaf.....	2,000.00
From counties for support of Orphans' Home.....	33,000.00
From United States aid to Soldiers' Home.....	65,000.00
From dairy commissioner's licenses.....	1,000.00
From interest on Roach & Wold notes.....	2,000.00
From pharmacy commission.....	5,000.00
From express companies for taxes	7,000.00
From miscellaneous sources.....	5,000.00
Total	\$ 4,010,000.00

STATEMENT No. 4.

ESTIMATED EXPENDITURES.

For the fiscal period beginning July 1, 1897, and ending June 30, 1899, being such only as are contemplated by existing laws, and exclusive of any extraordinary appropriation that may be made by the general assembly. Where the term "general law" is used opposite an estimate, it indicates that there is a standing appropriation for that purpose in the law, and no further appropriation will be necessary. The estimates are made to pay salaries and expenses up to April 1, 1900. All estimates for clerks' fund, governor's contingent fund, and railroad commissioners' expense fund are made in accordance with Joint Resolution No. 9 passed by the Twenty-sixth General Assembly in special session:

ACCOUNTS.	Estimated expendi- tures	
Adjutant-general, salary.....	\$ 3,000 00	
Attorney-general, salary.....	7,875 00	
Attorney-general, expenses.....	1,500 00	
Attorney-general, clerks' fund.....	2,600 00	
Attorney-general, legal assistant.....	2,400 00	
Auditor of state, salary.....	4,400 00	
Auditor of state, deputy's salary.....	3,000 00	
Auditor of state, executive council service.....	1,000 00	
Auditor of state, clerk's fund.....	15,400 00	
Clerk of supreme court, salary.....	4,400 00	
Clerk of supreme court, deputy's salary.....	3,000 00	
Clerk of supreme court, clerks' fund.....	3,000 00	
Commissioner of labor statistics, salary.....	3,000 00	
Commissioner of labor statistics, deputy's salary.....	2,000 00	
Commissioner of labor statistics, expenses.....	1,000 00	
Commissioner of pharmacy, enforcement fund.....	250 00	General law.
Custodian of public property, salary.....	3,000 00	
Custodian of public property, employees and expense.....	55,000 00	
Dairy commissioner, salary.....	3,000 00	
Dairy commissioner, clerk's fund and expense.....	7,800 00	
District judges, salaries (fifty-one judges).....	255,000 00	
Fish and game warden, salary.....	2,400 00	
Fish and game warden, expense.....	6,000 00	
Farmers' institutes.....	5,000 00	General law.
Governor, salary and room rent.....	7,200 00	
Governor, executive council service.....	1,000 00	
Governor, private secretary, salary.....	3,000 00	
Governor, clerks' fund.....	10,400 00	
Governor, contingent fund to pay counsel.....	2,000 00	
Janitors and mail carrier, salaries.....	21,700 00	
Librarian and assistants, salaries.....	5,400 00	
Mine inspectors, salaries.....	7,200 00	
Mine inspectors, expense.....	3,000 00	General law.
Mine inspectors, clerks' fund.....	800 00	
Mine inspectors, salary.....	500 00	
Railroad commissioners, salaries.....	16,400 00	
Railroad commissioners, secretary's salary.....	3,000 00	
Railroad commissioners, clerks' fund and expense.....	5,500 00	
Railroad prosecution by state.....	1,000 00	
Secretary of state, salary.....	4,400 00	
Secretary of state, deputy's salary.....	3,000 00	
Secretary of state, executive council service.....	1,000 00	
Secretary of state, clerk's fund.....	9,040 00	
Secretary of state, land office clerks' salary.....	2,400 00	
Superintendent of public weights and measures.....	100 00	General law.
Superintendent of public instruction, salary.....	4,400 00	
Superintendent of public instruction, deputy's salary.....	3,000 00	
Superintendent of public instruction, clerks' fund.....	2,800 00	
Superintendent of public instruction, travelling expense.....	500 00	General law.
Supreme judges salaries (six judges).....	48,000 00	
Supreme court contingent fund.....	2,800 00	
Supreme court reporter, salary.....	4,000 00	General law.

STATEMENT No. 4—CONTINUED.

ACCOUNTS.	Estimated expenditures.	
Treasurer of state, salary.....	4,400.00	
Treasurer of state, deputy's salary.....	3,000.00	
Treasurer of state, executive council service.....	1,000.00	
Treasurer of state, clerks' fund.....	3,000.00	
Veterinary surgeon, per diem and expense.....	8,000.00	General law.
Executive council clerks' fund.....	5,000.00	
Adjusting school fund and revenue accounts.....	200.00	General law.
Agricultural College, trustees' per diem and expense.....	5,200.00	General law.
Agricultural College, financial agent.....	4,000.00	General law.
Agricultural Col., experimentation, contingent and repair.....	37,000.00	General law.
Agricultural societies.....	48,000.00	General law.
Arrest of fugitives.....	10,000.00	General law.
Blind Industrial Home, trustees' per diem and expense.....	2,000.00	General law.
College for the Blind, support.....	65,000.00	General law.
College for the Blind, clothing.....	2,200.00	General law.
College for the Blind, trustees' per diem and expense.....	2,000.00	General law.
Code (new).....	40,000.00	
Geological survey and expenses.....	15,000.00	General law.
Hospitals for Insane, support.....	850,000.00	General law.
Hospitals for Insane, trustees' per diem and expense.....	8,500.00	General law.
Hospitals for Insane, improvements at Cherokee.....	250,000.00	
Insane, removal of non-residents.....	3,000.00	General law.
Industrial Schools, support.....	160,000.00	General law.
Industrial Schools, trustees' per diem and expense.....	1,000.00	General law.
Iowa School for the Deaf, support.....	120,000.00	General law.
Iowa School for the Deaf, clothing.....	4,500.00	General law.
Iowa School for the Deaf, trustees' per diem and expense.....	1,500.00	General law.
Institution for Feeble-Minded, support.....	200,000.00	General law.
Institution for Feeble-Minded, clothing.....	17,000.00	General law.
Institution for Feeble-Minded, trustees' per diem and expense.....	1,800.00	General law.
Interest on warrants outstanding.....	30,000.00	
Interest on school fund loans.....	1,318.00	
Iowa weather service.....	5,400.00	General law.
Miscellaneous expenditures.....	50,000.00	
Normal School, teachers' salaries and contingent.....	41,000.00	General law.
Normal School, directors' per diem and expense.....	3,000.00	General law.
Normal School, additional appropriation for support.....	34,000.00	
Orphans' Home, support, soldiers' orphans.....	75,000.00	General law.
Orphans' Home, support indigent children.....	40,000.00	General law.
Orphans' Home, trustees' per diem and expense.....	1,200.00	General law.
Providential contingencies.....	10,000.00	
Penitentiary, Anamosa, support.....	150,000.00	General law.
Penitentiary, Anamosa, officers and guards.....	100,000.00	General law.
Penitentiary, Anamosa, transportation.....	3,500.00	
Penitentiary, Ft. Madison, officers and guards.....	75,000.00	General law.
Penitentiary, Ft. Madison, transportation.....	3,000.00	
Penitentiary, Ft. Madison, inspection of.....	500.00	General law.
Reward for arrest of murderers.....	1,000.00	
Relief of Joseph Meiz.....	480.00	General law.
Relief of F. M. Hull.....	480.00	General law.
Soldiers' Home, support.....	155,000.00	General law.
Soldiers' Home, salaries.....	26,000.00	General law.
School Journal, subscription.....	300.00	General law.
State binding.....	37,000.00	General law.
State printing.....	65,000.00	General law.
State board of educational examiners.....	1,000.00	General law.
State board of health.....	10,000.00	General law.
State historical society.....	2,000.00	General law.
State historical collection.....	12,000.00	General law.
State horticultural society.....	5,000.00	General law.
State library.....	10,000.00	General law.
State militia.....	100,400.00	General law.
State University, endowment and support.....	131,000.00	General law.
State University, board of regents.....	5,000.00	General law.
Stationery contracts.....	20,000.00	
Teachers' institutes.....	9,800.00	General law.
Twenty-seventh General Assembly, members' and officers' salaries and mileage.....	130,000.00	
Investigation of state institutions.....	1,000.00	
Total.....	83,784,348.00	

STATEMENT No. 5.

MISCELLANEOUS ITEMS.

Showing warrants outstanding June 30, 1895, amount of warrants issued during the fiscal period ended June 30, 1897, amount of warrants outstanding June 30, 1897, and the amount issued to the insane hospitals.

WARRANTS—GENERAL REVENUE.

Amount of warrants outstanding June 30, 1895.....	\$ 73,950 25
Amount issued from July 1, 1895, to June 30, 1897, inclusive.....	4,781,764.33
Total	\$ 4,855,714.58
Amount redeemed from July 1, 1895, to June 30, 1897, inclusive. \$	4,858,313.85
Warrants outstanding June 30, 1897.....	417,500 73
Total	\$ 4,805,714.58

WAR AND DEFENSE.

Amount of warrants outstanding June 30, 1895.	\$ 135 43
(None issued or redeemed during the past fiscal period)	

HOSPITAL FOR INSANE, CLARINDA.

The superintendent has certified to this office quarterly the amount on account of board and clothing, under section 1428, Code of 1873, which, during the fiscal period ended June 30, 1897, in the aggregate amounted to.....	\$ 221,446.97
Under section 1390, Code of 1873, auditor's warrants have issued to the treasurer of the hospital during the same period amounting to.....	223,140.00
*Showing a deficiency between the amount charged to the counties and the entire cost of support, of.....	\$ 1,693.03

HOSPITAL FOR INSANE, INDEPENDENCE.

The superintendent has certified to this office quarterly the amount due from each county on account of board and clothing, under section 1428, Code of 1873, which, during the fiscal period ended June 30, 1897, in the aggregate amounted to.....	\$ 317,173.37
Under section 1390, Code of 1873, auditor's warrants have issued to the treasurer of the hospital during the same period amounting to.....	359,058.00
Showing a deficiency of (same as above).....	\$ 41,884.63

HOSPITAL FOR INSANE MOUNT PLEASANT.

The superintendent has certified to this office quarterly the amount due from each county on account of board and clothing, under section 1428, Code of 1873, which, during the fiscal period ended June 30, 1897, in the aggregate amounted to.....	\$ 297,594.71
Under section 1390, Code of 1873, auditor's warrants have issued to the treasurer of the hospital during the same period amounting to	337,610.00
Showing a deficiency of (same as above).....	\$ 40,015 29

*Warrants were issued to the Independence and Mount Pleasant hospitals for the quarter ending June 30, 1897, amounting to \$77,609 90, before the end of the biennial fiscal period, but the bills were not certified until after the close of the period, which will reduce the above deficiency that amount.

Of the above amount paid for support of the insane \$117,344.04 was for the support of "state patients," or those without any known residence.

STATEMENT No. 6.

Showing the extraordinary appropriations of the Twenty-sixth General Assembly undrawn at the close of business June 30, 1897.

NAME.	Amount.
Agricultural College.....	\$ 34,200 26
Blind College.....	10,098 68
Feeble Minded Children Institution.....	52,700 00
Hospital, Insane, Cherokee.....	15,143 76
Hospital, Insane, Clarinda.....	49,855 75
Hospital, Insane, Independence.....	1,825 00
Hospital, Insane, Mt Pleasant.....	12,505 34
Industrial School for Boys.....	7,850 00
Industrial School for Girls.....	1,300 00
Iowa State University.....	11,676 55
New Orleans exposition.....	12,450 00
Normal school.....	6,831 20
Orphan's Home.....	7,573 26
Penitentiary, Anamosa.....	18,384 77
Penitentiary, Ft Madison.....	13,090 00
Soldiers' Home.....	294 67
Capitol building.....	1,151 99
Iowa and Missouri boundary line.....	274 04
Battleship Iowa silver service.....	5,000 00
Texas Mississippi exposition.....	10,000 00
Gray uniforms.....	989 50
Benedict Home.....	4,783 51
Fish Commission expenses.....	1,847 43
Superintendent Public Weights and Measures.....	50 00
Historical and Memorial building.....	25,000 00
Total.....	\$ 809,437 61

STATEMENT No. 7.

Showing fees received by the Auditor of State from insurance companies during the fiscal period ended June 30, 1897, the month in which the same were earned, and the date the same were paid into the state treasury.

MONTH AND YEAR IN WHICH FEES WERE EARNED.		DATE OF PAYMENT TO TREASURER OF STATE.			Amount.
MONTH.	Year.	MONTH.	Day.	Year.	
June.....	1895	July.....	3	1893	\$ 958.50
July.....	1895	August.....	23	1895	754.00
August.....	1895	September.....	28	1895	771.00
September.....	1893	October.....	3	1895	801.00
October.....	1895	November.....	22	1893	403.50
November.....	1895	December.....	4	1895	644.00
December.....	1895	January.....	22	1896	416.50
January.....	1896	February.....	23	1896	3,984.50
February.....	1896	February.....	3	1896	10,000.00
February.....	1896	March.....	3	1896	8,832.00
March.....	1896	April.....	23	1896	7,004.00
April.....	1896	May.....	4	1896	3,319.00
May.....	1896	June.....	4	1896	1,445.50
June.....	1896	July.....	1	1896	940.00
July.....	1894	August.....	1	1896	726.50
August.....	1896	September.....	2	1896	403.50
September.....	1896	October.....	2	1896	405.50
October.....	1896	November.....	3	1896	313.50
November.....	1896	December.....	4	1894	445.00
December.....	1896	January.....	2	1897	696.50
January.....	1897	February.....	3	1897	4,049.00
February.....	1897	March.....	3	1897	20,589.50
March.....	1897	April.....	5	1897	1,067.50
April.....	1897	May.....	3	1897	4,924.50
May.....	1897	June.....	2	1897	1,139.50
Total.....					\$ 70,756.00

STATEMENT No. 8.

Showing the fees received by the Auditor of State on account of building and loan associations during the fiscal period ended June 30, 1897, the month in which same were earned and the date paid into the state treasury.

MONTH AND YEAR IN WHICH FEES WERE EARNED.		DATE OF PAYMENT TO TREASURER STATE.			Amount.
MONTH.	Year.	MONTH.	Day.	Year.	
July	1896	August	1	1896	\$ 205.00
August	1896	September	2	1896	125 00
September	18 6	October	1	1896	150 00
October	1896	November	3	1896	125 00
November	1896	December	2	1896	50 00
December	1896	December	31	1896	225 00
January	1897	February	10	1897	445 00
February	1897	March	3	1897	330 00
March	1897	April	5	1897	40 00
April	1897	May	3	1897	15 00
Total					\$ 1,700 00

STATEMENT No. 9.

Showing the names of Fire Insurance Companies and the amount of fees received from each, from July 1, 1895, to June 30, 1897, inclusive, as shown by the records of the office.

NAMES OF COMPANIES.	From July 1, 1895, to Dec. 31, 1896, inclu- sive.	From January 1, 1897, to Dec. 31, 1896, inclu- sive.	From January 1, 1897, to June 30, 1897, inclu- sive.
American Mutual Fire—Des Moines.....			\$ 28 50
Anchor Mutual Fire—Oreston.....	\$ 28.50	\$ 225 00	231 00
Capital—Des Moines.....	53.00	314 00	305 50
Commercial Mutual Fire—Des Moines.....	4.00	25.10	90.00
Dairy Mutual—Lisbon.....			7.10
Des Moines—Des Moines.....	43.00	444 00	448.50
Dubuque Fire and Marine—Dubuque.....	.50	63 50	51 50
Farmers—Oedar Rapids.....	55.00	506 00	426.50
Fidelity—Des Moines.....	26 50	191 50	214 50
Hawkeye—Des Moines.....	55.00	388.00	337.00
Iowa Business Mens Mutual Fire Ass'n—Des Moines..	11.50	8.00	7.50
Iowa Fire—Des Moines.....	30.00	15.50	121.50
Iowa Merchants Mutual Fire Ins. Co.—Burlington....	63.50	93 00	70.50
Iowa State—Keosauk.....	6.00	51 00	50.50
Key City—Dubuque.....		4.00	8.50
Merchants and Bankers Mutual—Des Moines.....	6.00	51.00	49.00
Merchants Brick Mutual Fire Ins. Co.—Des Moines...		14 50	16 00
Mill Owners Mutual—Des Moines.....		4 50	4.50
Security Fire—Davenport.....	29.00	127.00	115.50
State—Des Moines.....	51.00	358 00	365 50
Total.....	\$ 468.50	\$ 3,026 00	\$ 2,879.50
OTHER THAN IOWA COMPANIES.			
Ætna—Hartford, Conn.....	\$ 63.00	\$ 736 00	\$ 714 00
Agricultural—Watertown, N. Y.....	4.10	78 00	86 00
Alliance Hall and Cycle Mutual—Austin, Minn.....		51 00	82.00
American—Boston, Mass.....		52 00	54 00
American—Newark, N. J.....	8.00	84 00	78.00
American Central—St. Louis, Mo.....	2.00	192 00	182 00
American Fire—Philadelphia, Pa.....	6.00	162 00	144 00
Atlas Assurance—U. S. Branch—Chicago, Ill.....	8.00	54.00	56.00
British America Assurance—Toronto, Canada.....	4.00	98.00	90.00
Buffalo Commercial—Buffalo, N. Y.....			62.00
Buffalo German—Buffalo, N. Y.....		44 00	46.00
Caledonian Fire—U. S. Branch—Philadelphia, Pa.....		82 00	108.00
Citizens—New York, N. Y.....		32.10	26 00
Citizens—Pittsburg, Pa.....	4.00	84 00	88 00
Commercial Union—U. S. Branch—New York, N. Y....	28.00	402 00	386 00
Concordia Fire—Milwaukee, Wis.....	18.00	240 00	236 00
Connecticut Fire—Hartford, Conn.....	56 00	68 00	574 00
Continental—New York, N. Y.....	116 00	1,168.00	1,116.00

STATEMENT NO. 9—CONTINUED.

NAMES OF COMPANIES.	From July 1, 1897, to Dec. 31, 1898, inclusive.	From January 1, 1898, to Dec. 31, 1898, inclusive.	From January 1, 1897, to June 30, 1897, inclusive.
	\$	\$	\$
Delaware—Philadelphia, Pa.	48 00	238.00	202.00
Detroit Fire and Marine—Detroit, Mich.		76.00	84.00
Eagle Fire—New York, N. Y.		49 00	44 00
Equitable Fire and Marine—Providence, R. I.		58 00	60.00
Farmers' Cooperative Hall and Cyclone Insurance Association—Montevideo, Minn.		48 00	
Farmers' Fire—York, Pa.	2.00	17 00	142 00
Fire Association of Philadelphia, Philadelphia, Pa.	90 00	614.00	632 00
Firemen's, Newark, N. J.		84.00	102 00
Firemen's Fund, San Francisco, Cal.	51 00	240.00	230 00
Franklin Fire—Philadelphia, Pa.	10.00	112.00	114.00
German—Freeport, Ill.	61 00	1,028 00	1,028.00
German Alliance, New York, N. Y.			112 00
Germania Fire—New York, N. Y.		172 00	214 00
Germania American—New York, N. Y.	122.00	772 00	738 00
Girard Fire and Marine—Philadelphia, Pa.	20.00	150.00	122 00
Grand Rapids Fire—Grand Rapids, Mich.	22 00	170 00	216 00
Glens Falls—Glens Falls, N. Y.	23 00	164 00	166 00
Greenwich—New York, N. Y.	38.00	176 00	188 00
Hamburg-Bremen Fire—U. S. Branch—New York, N. Y.	2 00	90 00	86 00
Harover Fire—New York, N. Y.	10 00	232 00	196 00
Hartford Fire—Hartford, Conn.	70 00	1,110 00	1,130 00
Home—New York, N. Y.	56.00	814 00	760 00
Imperial Fire—U. S. Branch—Boston, Mass.	10 00	95 00	91 00
Insurance Co. of North America, Philadelphia, Pa.	100 00	710 00	698 00
Lancashire—U. S. Branch—New York, N. Y.	48 00	238 00	232 00
Lion—U. S. Branch—Hartford, Conn.	4.00	48 00	54 00
Liverpool and London and Globe—U. S. Branch—New York, N. Y.	34 00	426 00	406 00
London Assurance—U. S. Branch—New York, N. Y.	10 00	112 00	108 00
London and Lancashire—U. S. Branch, Chicago—Ill.	8.00	181.00	182.00
Manchester Fire Assurance—U. S. Branch—Chicago, Ill.	26 00	472 00	324 00
Manufacturers and Merchants—Pittsburg, Pa.	4 00	80 00	80 00
Mechanics—Philadelphia, Pa.		76.00	66 00
Mercantile Fire and Marine, Boston, Mass.		56.00	62 00
Merchants—Newark, N. J.	12.00	13 00	129 00
Merchants—Providence, R. I.		53.00	58 00
Michigan Fire and Marine—Detroit, Mich.		6 00	58 00
Minnesota Farmers Hall—Montevideo, Minn.		28 00	30 00
Milwaukee Mechanics—Milwaukee, Wis.	16.00	332 00	398 00
Mutual Fire Insurance Co.—New York, N. Y.		104.00	74.00
National Fire—Hartford, Conn.	256.00	776 00	581.00
National Standard—New York, N. Y.			60.00
Newark Fire—Newark, N. J.	2.00	88 00	43 00
New Hampshire Fire—Manchester, N. H.	14.00	117.00	147.00
Niagara Fire—New York, N. Y.	14.00	240.00	231 00
Northern Assurance—U. S. Branch—New York, N. Y.	56 00	236 00	233 00
North British and Mercantile—U. S. Branch—New York, N. Y.	106 00	670 00	648.00
North German Fire Ins. Co.—U. S. Branch—Chicago, Ill.		90 00	72.00
Northwestern National—Milwaukee, Wis.	106 00	594.00	6 60
Norwich Union—U. S. Branch—New York, N. Y.	6 00	96 00	100 00
Norwood Fire Insurance Company—New York, N. Y.	72 00	110.00	62.00
Norwalk Fire—Norwalk, Conn.			58.00
Orient—Hartford, Conn.	18.00	198.00	182 00
Pacific Fire—New York, N. Y.	16 00	170.00	156.00
Palatine—U. S. Branch—New York, N. Y.	42.00	160 00	140.00
Pennsylvania Fire—Philadelphia, Pa.	10.00	98.00	322 00
Phoenix—Brooklyn, N. Y.	40 00	746.00	706 00
Phoenix—Hartford, Conn.	61 00	738.00	712 00
Phoenix Assurance—U. S. Branch—New York, N. Y.	4.00	116 00	118 00

STATEMENT No. 9—CONTINUED.

NAME OF COMPANIES.	From July 1, 1896, to Dec 31, 1896, inclusive.	From January 1, 1897, to Dec 31, 1897, inclusive.	From January 1, 1897, to June 30, 1897, inclusive.
Provid. nce Washington—Providence, R. I.....	\$ 14.00	\$ 230.00	\$ 192.00
Prussian National—U. S. Branch—Chicago, Ill.....	8.00	128.00	146.00
Queen Insurance Co. of America—New York, N. Y....		208.00	184.00
Reliance—Philadelphia, Pa.....	30.00	160.00	164.00
Rochester German—Rochester, N. Y.....		54.00	50.00
Rockford—Rockford, Ill.....	32.00	408.00	602.00
Royal—U. S. Branch—Chicago, Ill.....	16.00	220.00	234.00
Royal Exchange Assurance Company—U. S. Branch— San Francisco, Cal.....		100.00	60.00
St. Paul Fire and Marine—St. Paul, Minn.....	18.00	156.00	144.00
Scottish Union and National—U. S. Branch—Hartford, Conn.....	12.00	180.00	188.00
Security—New Haven, Conn.....	8.00	214.00	216.00
Springfield Fire and Marine—Springfield, Mass.....	36.00	542.00	468.00
Spring Garden—Philadelphia, Pa.....			101.00
San Insurance office—U. S. Branch—New York, N. Y..	10.00	118.00	102.00
Thuring's Insurance Co.—U. S. Branch—Chicago, Ill.....		56.00	44.00
Traders—Chicago, Ill.....	50.00	156.00	148.00
Trans Atlantic Fire Ins. Co.—U. S. Branch—Chicago, Ill.....		86.00	72.00
Union—Philadelphia, Pa.....	10.00	92.00	86.00
Union Assurance Society—U. S. Branch—New York, N. Y.....		62.00	72.00
Union Marine Ins. Co.—U. S. Branch—New York, N. Y.	56.00	30.00	28.00
United States Fire—New York, N. Y.....	6.00	76.00	74.00
Victoria Fire—New York, N. Y.....			70.00
Westchester Fire—New York, N. Y.....	2.00	162.00	160.00
Western Assurance—Toronto, Canada.....	12.00	158.00	14.00
Williamsburg City Fire—Brooklyn, N. Y.....		70.00	72.00
Totals.....	\$ 2,361.00	\$ 22,241.00	\$ 22,907.00

STATEMENT No. 10.

Showing the names of Life, Accident, Fidelity and Casualty Insurance Companies and the amount of fees received from each, from July 1, 1895, to June 30, 1897, inclusive, as shown by the records of the office.

NAMES OF COMPANIES.	From July 1, 1895, to Dec 31, 1896, inclu- sive.	From January 1, 1896, to Dec 31, 1896, inclu- sive.	From January 1, 1897, to June 30, 1897, inclu- sive.
Etna Life—Hartford, Conn.	\$ 86.00	\$ 84 00	\$ 84 00
American Union Life—New York, N. Y.	4.00	34 00	23 00
American Surety Company—New York, N. Y.	6 00	52 00	74 00
Bankers' Mutual Casualty Company—Des Moines, Ia.		10.00	4.00
Bankers' Life Insurance Company—Lincoln, Neb.	78.00	32.00	30.00
Central Life Assurance Society of the U. S.—Des Moines, Iowa.		12.50	4.50
Connecticut General Life—Hartford, Conn.		34.00	32.00
Connecticut Mutual Life—Hartford, Conn.	2.00	34 00	42 00
City Trust Safe Deposit and Surety Company—Phila- delphia, Pa.		58.00	28 00
Employers' Liability Assurance Corporation—U. S. Branch—Boston, Mass.		82.00	68 00
Equitable Life of Iowa—Des Moines, Iowa.	104.00	151 00	135 50
Equitable Life Assurance Society—New York, N. Y.	18 00	46.00	52 00
Fidelity and Casualty Company—New York, N. Y.	10 00	78 00	86 00
Fidelity and Deposit Company—Baltimore, Md.	9.00	354 00	398 00
Germania Life—New York, N. Y.	2.00	38.00	46 00
Guarantee Company of North America—Montreal, Canada.		36.00	40 00
Hartford Steam Boiler Inspection and Insurance Company—Hartford, Conn.	2 00	54 00	56 00
Home Life—Brooklyn, N. Y.	12.00	26 00	26 00
Iowa Life Insurance Company—Sioux City, Iowa.	1.00	9.50	7.50
Kansas Mutual Life—Topeka, Kan.			171.00
Lawyers' Surety Company—New York, N. Y.		26.00	26 00
Lloyd's Plate-Glass—New York, N. Y.	4.00	163 00	160 00
London Guarantee and Accident Company—U. S. Branch—Chic-go, Ill.		42 00	54 00
Life Insurance Clearing Company—St. Paul, Minn.		49.00	23 00
Manhattan Life—New York, N. Y.	4.00	46 00	58 00
Massachusetts Mutual Life—Springfield, Mass.	3 00	28 00	46 00
Metropolitan Life—New York, N. Y.	16 00	194 00	114 00
Metropolitan Plate-Glass—New York, N. Y.		66 00	64 00
Michigan Mutual Life—Detroit, Mich.		56 00	43 00
Mutual Life—New York, N. Y.	48.00	202 00	170 00
Mutual Benefit Life—Newark, N. J.	2 00	140 00	108 00
National Life—Montpelier, Vt.	4.00	48 00	46 00
National Surety Company—Kansas City, Mo.		24 00	32 00
Nederland Life Insurance Company—U. S. Branch— New York, N. Y.	14 00	60 00	18 00
New York Life—New York, N. Y.	106.00	436.00	242 00

STATEMENT NO. 10.—CONTINUED.

NAMES OF COMPANIES.	From July 1, 1893, to Dec. 31, 1894, inclu- sive.	From January 1, 1894, to Dec. 31, 1894, inclu- sive.	From January 1, 1897, to June 30, 1897, inclu- sive.
New Jersey Plate Glass—Newark, N. J.		\$ 93.00	\$ 88.00
New York Plate Glass—New York, N. Y.	\$ 2.00	74.00	72.00
Northwestern Mutual Life—Milwaukee, Wis.	50.00	574.00	234.00
Northwestern Life and Savings Co.—Des Moines, Iowa		33.00	37.00
New England Burglary Insurance Co.—Boston, Mass.		99.00	74.00
Pacific Mutual Life—San Francisco, Cal.	11.00	43.00	43.00
Penn Mutual Life—Philadelphia, Penn.	64.0	52.00	68.00
Phoenix Mutual Life—Hartford, Conn.		33.00	84.00
Provident Life and Trust—Philadelphia, Penn.	2.00	38.00	24.00
Provident Savings Life Assur. Society—New York, N. Y.	8.00	46.00	50.00
Prudential Insurance Co. of America—Newark, N. J.		90.00	88.00
Register Life and Annuity—Davenport, Iowa	3.50	16.00	12.00
Royal Union Mutual Life—Des Moines, Iowa	9.00	57.50	51.00
Security Life and Trust Co.—Philadelphia, Penn.		47.00	23.00
Standard Life and Accident—Detroit, Mich.	42.00	108.00	166.00
Travelers—Hartford, Conn.	34.00	586.00	462.00
Union Casualty and Surety Co.—St. Louis, Mo.	2.00	46.00	46.00
Union Central Life—Cincinnati, Ohio	4.00	8.00	76.00
Union Life Insurance Co.—Omaha, Neb.		40.00	52.00
Union Mutual Life—Portland, Me.	20.00	54.0	50.00
United States Casualty Co.—New York, N. Y.	33.00	100.00	53.00
United States Life—New York, N. Y.	18.00	36.00	44.00
United States Industrial—Newark, N. J.	66.00	102.00	106.00
U. S. Fidelity and Guaranty Co.—Baltimore, Md.		5.00	366.00
Washington Life—New York, N. Y.	6.00	34.00	34.00
Total	\$ 804.50	\$ 5,152.50	\$ 5,035.50

STATEMENT No. 11.

Showing the names of life and accident assessment companies and the amount of fees received from each from July 1, 1895, to June 30, 1897, inclusive, as shown by the records of the office.

NAMES OF COMPANIES.	From July 1, 1895, to Dec. 31, 1896, inclusive.		From January 1, 1897, to June 30, 1897, inclusive.	
Acme Life—Marshalltown, Iowa.....		\$ 12.50	\$	11 00
American Masonic Accident Ass'n—Minneapolis, Minn.....		24 00		
American Mutual Accident Ass'n—Oskosh, Wis.....	\$ 2 00	48 00		26 00
American Temperance Life Ins. Ass'n—New York, N. Y.....	25 00	24 00		24 00
Bankers Life Association—Des Moines, Iowa.....	4.00	39 50		22 00
Bankers Accident Comp. ny—Des Moines, Iowa.....	1.50	13 00		15 00
Bankers Alliance of California—Los Angeles, Cal.....	15.00	36 00		23 00
Bankers and Merchants Life Association—Chicago, Ill.....	2 00	31.00		24 00
Chicago Guaranty Fund Life Society—Chicago, Ill.....		25.00		26 00
Chicago Life Association—Des Moines, Iowa.....		14 00		17 50
Commercial Life Association—Des Moines, Iowa.....		11 50		12 00
Council Bluffs Life Association—Council Bluffs, Iowa.....	2 00	14 50		11 00
Covenant Mutual Benefit Association—Galesburg, Ill.....	6 00	30 00		23 00
Connecticut Indemnity Ass'n—Waterbury, Conn.....		24 00		24 00
Des Moines Life Association—Des Moines, Iowa.....	7.50	53.50		23 00
Economic Life Association—Clinton, Iowa.....	5 00	25 00		27 00
Equitable Mut. Life and Endow. Ass'n—Waterloo, Ia.....	4.00	17.00		11.00
Farmers and Mechanics Mutual Accident Association—Des Moines, Iowa.....	1 50	.50		
Federal Life Association—Davenport, Iowa.....	2 50	23.50		15 50
Fidelity Mutual Life Association—Philadelphia, Pa.....	6 00	52 00		30 00
Fraternal Accident Association—Westfield, Mass.....	2.00	26.00		24.00
German-American Mutual Life Ass'n—Burlington, Ia.....		14 00		14 00
Globe Accident Association—Marshalltown, Iowa.....		10 00		14 00
Grand Lodge Ancient Order United Workmen of Iowa—Waterloo, Iowa.....		14 00		15 00
Guarantee Fund Life Ass'n—Council Bluffs, Iowa.....		50 00		
Hartford Life and Annuity—Hartford, Conn.....		36.00		26 00
Imperial Accident Association—Des Moines, Iowa.....	3.00	20.00		17 50
Iowa National Life Association—Des Moines, Iowa.....	.50	15.00		14 00
Iowa Masons Benevolent Society—Oskaloosa, Iowa.....	3.50	14 00		
Iowa Mutual Accident Ins. Co.—Nora Springs, Iowa.....	4 00	16.50		15 50
Jewelers and Tradesmen Company—New York, N. Y.....	25 00	24.00		24.00
Knights Templars and Masons Life Indemnity Co.—Chicago, Ill.....		36.00		24 00
Masons and Odd Fellows Union Aid Association—Manchester, Iowa.....	.50	14.50		12 00
Masons Fraternal Accident Association of America—Westfield, Mass.....				23 00
Masonic Aid Association of Dakota—Yankton, S. D.....	2 00			23 00
Massachusetts Benefit Association—Boston, Mass.....	10.00	62.70		24 00
Merchants Life Association—Burlington, Iowa.....	3.00	23.50		25.50

STATEMENT No. 11—CONTINUED.

NAMES OF COMPANIES.	From July 1, 1896, to Dec. 31, 1896, inclu- sive.	From January 1, 1896, to Dec. 31, 1896, inclu- sive.	From January 1, 1897, to June 30, 1897, inclu- sive.
Metropolitan Accident Association, Chicago, Ill.....	\$ 12.00	\$ 106.00	\$ 54.00
Minnesota Scandinavian Relief Ass'n—Red Wing, Minn.....	8.00	32.00	
Modern Woodman Accident Ass'n—Lincoln, Neb.....		26.00	24.00
Mutual Life Association of Iowa—Red Oak, Iowa.....		26.50	19.50
Mutual Reserve Fund Life Ass'n—New York, N. Y.....	56.00	74.00	68.00
Mutual Benefit Association—Toledo, Iowa.....	.50	20.00	23.00
National Mutual Life Ass'n—Minneapolis, Minn.....	4.00	30.00	
National Accident Society—New York, N. Y.....		26.00	24.00
National Life Maturity—Washington, D. C.....		23.00	4.00
National Life Association—Hartford, Conn.....	2.00	24.00	24.00
National Masonic Accident Ass'n—Des Moines, Iowa.....		12.00	11.00
National Reserve Life Ass'n—Des Moines, Iowa.....		11.00	
Northern Life Insurance Ass'n—Marshalltown, Iowa.....	20.00	29.00	16.00
North American Accident Ass'n—Chicago, Ill.....	2.00	23.00	28.00
Northwestern Life Ass'n—Minneapolis, Minn.....	4.00	62.00	
Northwestern Masonic Aid Ass'n—Chicago, Ill.....	18.00	38.00	28.00
Northwestern Life Association—Chicago, Ill.....		27.00	24.00
Odd Fellows Annuity Association—Des Moines, Iowa.....	2.50	31.00	12.50
Odd Fellows Mut. Aid and Accident Ass'n—Piqua, Ohio.....		23.00	30.00
Odd Fellows Accident Company—Boston, Mass.....	33.00	36.00	80.00
Peoples Accident Association—Des Moines, Iowa.....		14.00	14.50
Railway Officials and Employees Accident Association—Indianapolis, Ind.....	2.00	38.00	34.00
Scandinavian Mutual Aid Ass'n—Galesburg, Ill.....		32.00	32.00
Security Life Association—Clinton, Iowa.....	7.50	20.00	11.50
Security Mutual Life Ass'n—Binghamton, N. Y.....	18.00	48.00	36.00
Southwestern Mut. Life Ass'n—Marshalltown, Iowa.....	20.50	54.50	26.50
Silver Seal Accident Association—Des Moines, Iowa.....		18.50	13.50
Travelers Preferred Accident Ass'n—Chicago, Ill.....	8.00	38.00	6.00
U. S. Masonic Life Association—Council Bluffs, Iowa.....		.50	11.00
Underwriters Mut. Accident Ass'n—Des Moines, Iowa.....	1.50	18.50	12.00
Volunteer Firemen of America Accident Association—Cedar Rapids, Iowa.....			10.00
Western Accident Ass'n—Marshalltown, Iowa.....		12.00	12.00
Total	\$ 358.00	\$ 1,830.00	\$ 1,348.00
Mutual co-operative fire associations.....		\$ 262.50	\$ 360.00
Miscellaneous fee account not charged to account of companies.....	\$ 2.50	4.00	16.00
Total	\$ 2.50	\$ 266.50	\$ 376.00

STATEMENT No. 12.

Showing the names of the fraternal societies, or orders, and the amount of fees received from each from July 1, 1895, to June 30, 1897, inclusive, as shown by the records of the office.

NAMES OF SOCIETIES OR ORDERS.	From July 1, 1895, to Dec. 31, 1896, inclusive.	From January 1, 1896, to Dec. 31, 1896, inclusive.	From January 1, 1897, to June 30, 1897, inclusive.
Ancient Order of United Workmen—Des Moines, Iowa		\$ 25.00	
American Benevolent Association—St. Louis, Mo.....			\$ 25.00
Business Men's Fraternity—Omaha, Neb.....			25.00
Brotherhood of American Yeomen—Cedar Rapids, Iowa.....			25.00
Catholic Knights of America—Fort Wayne, Ind.....		25.00	
Fraternal Aid Association—Lawrence, Kan.....		25.00	25.00
Fraternal Mystic Circle—Philadelphia, Pa.....		25.00	
Fraternal Union—Denver, Colo.....			25.00
Fraternal Brotherhood of the World—Tipton, Iowa.....			25.00
Home Forum Benefit Order—Chicago, Ill.....		25.00	
Independent Workmen of America—Omaha, Neb.....			25.00
Independent Order of Foresters—Toronto, Ontario.....		25.00	
Iowa Legion of Honor—Cedar Rapids, Iowa.....		25.00	
Knights of Honor—St. Louis, Mo.....			25.00
Knights of the Maccabees of the World—Port Huron, Mich.....		25.00	
Knights of Pythias Endowment Bank—Chicago, Ill.....		25.00	
Knights and Ladies of Golden Precept—Clinton, Iowa.....			25.00
Knights and Ladies of Honor—Indianapolis, Ind.....		25.00	
Knights and Ladies of Security—Topeka, Kan.....		25.00	
Ladies of the Maccabees of the World—Port Huron, Mich.....			25.00
Loyal Mystic Legion of America, Hastings, Neb.....			25.00
Modern Defenders—Red Oak, Iowa.....			25.00
Modern Brotherhood of America—Tipton, Iowa.....			25.00
Modern Knights Fidelity League—Kansas City, Kan.....			25.00
Modern Woodmen of America—Fulton, Ill.....		25.00	
Mystic Workers of the World—Fulton, Ill.....			25.00
Northwestern Legion of Honor—Marengo, Iowa.....		25.00	
National Reserve Association—Kansas City, Mo.....			25.00
National Union—Toledo, Ohio.....			25.00
Royal Neighbors of America—Peoria, Ill.....			25.00
Royal Society of Good Fellows—Providence, R. I.....		25.00	
Royal Arcanum—Boston, Mass.....			25.00
Supreme Court of Honor—Springfield, Ill.....		25.00	
Supreme Tribe Ben Hur—Crawfordsville, Ind.....			25.00
Women's Catholic Order of Foresters—Chicago, Ill.....			25.00
Woodmen of the World—Omaha, Neb.....			25.00
Total.....		\$ 375.00	\$ 550.00
Grand total of fees.....	\$ 3,994.60	\$3,691.00	\$3,086.00

STATEMENT No. 13.

Showing fees received by the Secretary of State during the fiscal period ended June 30, 1897, the month in which the same were earned and the date the same were paid into the state treasury.

MONTH AND YEAR IN WHICH FEES WERE EARNED.		DATE OF PAYMENT TO TREASURER OF STATE.			Amount.
MONTH.	Year.	MONTH.	Day.	Year.	
June	1895	July	5	1895	\$ 375.45
July	1895	August	7	1895	349 15
August	1895	September	14	1895	423 60
September	1895	October	16	1895	372.60
October	1895	November	18	1895	448.55
November	1895	December	18	1895	410.25
December	1895	February	15	1896	330.80
February	1895	January	23	1896	498.80
January	1896	March	10	1896	584.55
February	1896	April	4	1896	534.68
March	1896	May	4	1896	595.25
April	1896	May	27	1896	676.85
May	1896	June	20	1896	992.50
June	1896	July	17	1896	1,612.25
July	1896	August	17	1896	2,273.60
August	1896	September	15	1896	1,022.95
September	1896	October	16	1896	1,199.25
October	1896	November	11	1896	1,113.85
November	1896	December	14	1896	1,313.50
December	1896	January	5	1897	1,983.55
January	1897	February	1	1897	2,047.25
February	1897	March	3	1897	2,975.92
March	1897	April	5	1897	1,288.45
April	1897	May	8	1897	2,321.10
May	1897	June	4	1897	2,549.00
Total					\$ 28,216.70

STATEMENT No. 14.

Showing fees received by the Oil Inspector during the fiscal period ended June 30, 1897, the month in which the same were earned and the date the same were paid into the state treasury.

MONTH AND YEAR IN WHICH FEES WERE EARNED.		DATE OF PAYMENT TO TREASURER OF STATE.			Amount.
MONTH.	Year.	MONTH.	Day.	Year.	
September	1895	October	16	1895	\$ 579.91
October	1895	November	27	1895	377.66
November	1895	January	3	1896	859.65
December	1895	February	11	1896	704.06
January, February, March	1896	July	14	1896	490.48
April, May, June	1896	August	8	1896	92.68
July	1896	October	3	1896	403.20
August	1896	October	28	1896	86.24
September	1896	November	9	1896	221.92
October	1896	December	12	1896	1,204.53
November	1896	February	4	1897	803.91
December	1896	February	10	1897	715.43
Total					\$ 6,538.67

STATEMENT No. 15.

Showing fees received by the Superintendent of Public Instruction during the fiscal period ended June 30, 1897, and the date the same were paid into the state treasury.

DATE OF PAYMENT TO TREASURER OF STATE.				Amount.
MONTH.	Day.	Year.		
July	22	1895		\$ 457.00
October	3	1895		251.00
March	20	1896		207.50
September	3	1896		676.50
January	27	1897		170.50
March	13	1897		58.00
Total				\$ 1,800.50

STATEMENT No. 16.

Showing fees received by the Clerk of the Supreme Court during the fiscal period ended June 30, 1897, the month in which the same were earned, and the date the same were paid into the state treasury.

MONTH AND YEAR IN WHICH FEES WERE EARNED.		DATE OF PAYMENT TO TREASURER OF STATE.			Amount.
MONTH.	Year.	MONTH.	Day.	Year.	
June.....	1896	September.....	6	1896	\$ 222.95
July.....	1896	September.....	6	1896	85.00
August.....	1896	November.....	11	1896	191.00
September.....	1896	November.....	11	1896	201.50
October.....	1896	December.....	3	1896	207.45
November.....	1896	January.....	11	1896	185.50
December.....	1896	January.....	13	1896	224.80
January.....	1896	March.....	16	1896	310.65
February.....	1896	March.....	16	1896	144.00
March.....	1896	April.....	6	1896	169.00
April.....	1896	June.....	3	1896	225.75
May.....	1896	June.....	4	1896	212.75
June and July.....	1896	September.....	12	1896	273.00
August.....	1896	October.....	1	1896	123.75
September.....	1896	October.....	3	1896	217.25
October and November.....	1896	December.....	1	1896	309.75
Printing, etc.....	1896	February.....	16	1897	154.40
December, 1896, January.....	1897	February.....	16	1897	498.00
Printing, etc.....	1897	February.....	18	1897	74.00
February and March.....	1897	May.....	4	1897	817.25
Printing, etc.....	1897	May.....	4	1897	87.00
April and May.....	1897	June.....	17	1897	504.85
Total.....					\$ 4,999 60

STATEMENT No. 17.

Showing amount of taxes paid by Insurance Companies for the biennial period ending June 30, 1897, and the amount paid by each class of companies.

NAMES OF COMPANIES.	Amount
UNITED STATES FIRE COMPANIES.	
American of New Jersey.....	549.61
American of Pennsylvania.....	795.53
American of Massachusetts.....	138.94
American Central.....	782.49
Atlas.....	4,206.73
Agricultural.....	388.09
Buffalo-German.....	477.80
Citizens of Pennsylvania.....	189.77
Concordia.....	795.51
Continental of New York.....	7,844.23
Connecticut.....	1,423.86
Citizens.....	65.09
Delaware.....	586.37
Detroit Fire and Marine.....	316.69
Equitable Fire and Marine.....	112.16
Eagle.....	249.63
Farmers of Pennsylvania.....	622.29
Firemans Fund.....	861.25
Firemens of New Jersey.....	42.80
Fire Association of Philadelphia.....	2,333.50
Franklin.....	499.87
German of Freeport.....	6,965.05
Glens Falls.....	637.92
Grand Rapids.....	706.06
German-American.....	2,460.67
Germania.....	1,132.89
Girard.....	763.14
Greenwich.....	259.62
Home.....	5,317.19
Hartford.....	6,994.90
Hanover.....	1,115.20
Industrial of New Jersey.....	1,302.54
Insurance of North America.....	1,945.30
Mutual of New York.....	143.19
Mercantile Fire and Marine.....	190.05
Merchants of New Jersey.....	516.65
Merchants of Rhode Island.....	112.16
Michigan Fire and Marine.....	318.33
Mechanics.....	271.84
Manufacturers and Merchants.....	152.62
Milwaukee Mechanics.....	1,606.22
Northwestern National.....	2,904.79
Newark.....	74.06
New Hampshire.....	884.19
Niagara.....	1,326.25
National of Connecticut.....	3,662.42
North America.....	1,854.28
Norwood.....	119.37
Orient.....	903.01
Pennsylvania.....	1,051.59
Phoenix of New York.....	3,748.85
Pacific of New York.....	548.64
Phoenix of Hartford.....	3,179.17
Providence of Washington.....	694.93
Philadelphia Underwriters.....	184.38
Queen.....	925.86

STATEMENT No. 17—CONTINUED.

NAMES OF COMPANIES.	Amount
Rochester German.....	\$ 249.87
Rockford.....	2,087.30
Reliance.....	354.57
Security.....	698.84
Springfield Fire and Marine.....	2,509.87
St. Paul Fire and Marine.....	1,515.66
Traders of Illinois.....	858.88
United States of New York.....	195.32
Union.....	258.81
Williamsburg City.....	486.52
Westchester.....	1,735.53
Total.....	\$ 89,426.20
FOREIGN FIRE COMPANIES.	
Atlas Assurance.....	322.80
British American.....	745.30
Commercial Union.....	1,775.63
Caledonian.....	883.08
Hamburg-Bremen.....	538.18
Imperial.....	505.48
Lancashire.....	1,307.78
Liverpool, London and Globe.....	2,904.84
Lion.....	98.19
London Assurance.....	518.33
London and Lancashire.....	798.31
Manchester.....	1,160.15
Nederland.....	455.20
Northern Assurance.....	922.94
Norwich Union.....	755.98
North British and Mercantile.....	2,084.11
North German.....	209.63
Prussian National.....	563.95
Phoenix Assurance.....	701.29
Palatine.....	638.51
Royal.....	1,552.13
Royal Exchange Assurance.....	87.39
Scottish Union and National.....	1,397.92
Sun.....	681.56
Transatlantic.....	120.63
Union Marine.....	9.65
Union Assurance Society.....	486.34
Western Assurance.....	1,184.99
Total.....	\$ 23,446.73
LIFE AND CASUALTY COMPANIES.	
American Surety.....	302.52
American Mutual.....	56.55
Etna Life Accident.....	81.75
American Union.....	44.21
Alliance Hall and Cyclone.....	121.97
Etna.....	3,116.13
Bankers Life (Nebraska).....	31.74
City Trust Safe Deposit and Surety.....	.75
Connecticut Mutual.....	3,734.73
Connecticut General Life.....	147.64
Equitable of New York.....	12,791.30
Employers Liability Assurance.....	418.46
Fidelity and Deposit.....	117.47
Fidelity and Casualty.....	234.27
Farmers Co-operative.....	147.47
Germania.....	55.77
Guarantee Company of North America.....	73.49
Hartford Steam Boiler Company.....	748.55
Home.....	243.15
London Guarantee and Accident.....	467.49
Lloyds Plate Glass.....	231.75
Lawyers Surety.....	.25
Life Insurance Clearing.....	19.40
Minnesota Farmers.....	41.03
Mutual of New York.....	24,235.58
Metropolitan Plate Glass.....	95.42
Manhattan.....	872.93
Michigan Mutual.....	2,517.55

STATEMENT NO. 17—CONTINUED.

NAMES OF COMPANIES.	Amount
Massachusetts Mutual.....	\$ 731.26
Mutual Benefit.....	6,766.73
Metropolitan.....	1,688.41
National Surety.....	70.92
Nederland.....	185.90
New Jersey Plate Glass.....	63.23
New York.....	25,244.43
Northwestern Mutual.....	30,563.60
New York Plate Glass.....	72.25
National.....	1,562.76
New England Burglary.....	17.27
Provident Life and Trust.....	849.84
Pacific Mutual.....	327.19
Pennsylvania Mutual.....	2,809.65
Providence Savings.....	1,905.71
Phoenix Mutual.....	483.13
Prudential of North America.....	684.63
Standard Life and Accident.....	1,279.11
Security Trust and Life.....	10.87
Travelers Accident.....	1,064.66
Travelers.....	816.18
United States Life.....	630.63
United States Casualty.....	188.77
Union Mutual.....	356.09
Union Casualty and Surety.....	651.84
United States Industrial.....	1,106.95
Union Central.....	1,612.14
United States Fidelity and Guarantee.....	3.38
Union-Nebraska.....	32.71
Washington of New York.....	1,043.85
Total.....	\$ 133,692.91

RECAPITULATION.

United States fire companies.....	\$ 89,425.20
Foreign fire companies.....	23,444.73
Life and casualty companies.....	133,692.91
Grand total.....	\$ 246,565.84

STATEMENT No. 18.

CONTINGENT FUNDS.

Showing the balances unexpended June 30, 1897, the amounts appropriated by the Twenty-sixth General Assembly, the amounts expended during the fiscal period ended June 30, 1897, the amounts charged off April 1, 1896, and the balances unexpended June 30, 1897.

PROVIDENTIAL CONTINGENCIES.

Amount of 1894 appropriation unexpended June 30, 1895.....	\$ 2,404 37
Amount appropriated by Twenty-sixth General Assembly.....	10,000 00
Total.....	\$ 12,404 37

DISBURSEMENTS.

To amount of 1894 appropriation charged off.....	1,306 08
To L. G. Weld, superintendent, to repair building in which are kept U. S. standard of weights.....	98 20
To J. O. Birby, account of failure of wells at Iowa Institution for Feeble-Minded Children.....	1,000 00
To A. T. Flickinger, treasurer School for Deaf, to repair damages by storm, March 27, 1896.....	379 03
To J. E. Robinson, repairs to State Normal School on account of storm, August 21, 1896.....	541 20
To balance unexpended June 30, 1897.....	9,079 77
Total.....	\$ 12,404 37

GOVERNOR'S CONTINGENT FUND TO PAY COUNSEL.

Amount of 1894 appropriation unexpended June 30, 1895.....	850 00
Amount appropriated by Twenty-sixth General Assembly.....	2,000 00
Total.....	\$ 2,850 00

DISBURSEMENTS.

To amount of 1894 appropriation charged off.....	825 00
To G. Taylor Wright.....	25 00
To balance unexpended June 30, 1897.....	2,000 00
Total.....	\$ 2,850 00

GOVERNOR'S CONTINGENT FUND.

Amount of 1894 appropriation unexpended June 30, 1895.....	4,780 29
Amount appropriated by Twenty-sixth General Assembly.....	10,000 00
Total.....	\$ 14,780 29

DISBURSEMENTS.

To amount of 1894 appropriation charged off.....	820 48
To Frank D. Jackson.....	97 54
To F. W. Meyers.....	1,357 15
To J. T. O'Meara.....	789 50
To W. H. Patriok.....	2,350 00
To Mabel Spafford.....	488 70

To W. S. Dungan.....	\$ 10 00
To E. M. Stedman.....	70 58
To Harry Hughes.....	6 00
To W. S. Richards.....	2,300.45
To Isabelle Wilson.....	1,262.50
To W. D. Mills.....	41.60
To Janet Wilson.....	12 00
To Mary L. Wilson.....	12 00
To Mrs. L. H. Cope.....	385.42
To Edward Stocks.....	300.00
To Peter Holmes.....	22.00
To F. M. Drake.....	81 00
To O. R. Keeler.....	2.10
To Harriet B. Perry.....	350.00
To William Coalson.....	6 00
To Byrdella Johnson.....	19.50
To W. E. Cornell.....	1.00
To Henry C. Stockton.....	200.00
To E. E. Benton.....	56.35
To balance unexpended June 30, 1897.....	3,868.02
Total.....	\$ 14,760 19

SUPREME COURT CONTINGENT FUND.

Balance on hand June 30, 1895.....	\$ 513.74
Amount appropriated by Twenty-sixth General Assembly.....	3,500.00
Total.....	\$ 4,013 74

DISBURSEMENTS.

To amount of 1894 appropriation charged off.....	7.06
To F. M. Davis.....	25.00
To N. B. Hyatt.....	25 00
To G. S. Robinson.....	305.60
To J. H. Rothrock.....	222 85
To H. E. Deemer.....	303.59
To Josiah Given.....	238.12
To O. T. Granger.....	312 78
To L. G. Kinne.....	294.49
To H. W. Groom.....	57.50
To G. D. Pickett.....	28.00
To Adams Express Company.....	40.48
To United States Express Company.....	55 70
To American Express Company.....	5.25
To G. B. Hammers.....	245 00
To A. M. Antrubus.....	50.00
To James McCabe.....	25.00
To W. L. Read.....	25.00
To J. A. Rohbach.....	25.00
To Express Printing Company.....	30.00
To O. C. Cole.....	25 00
To E. Willard.....	25.00
To O. D. Leggett.....	25.00
To Cedar Rapids Times.....	43.90
To J. G. Day.....	25.00
To R. W. Beeson.....	25.00
To Scott M. Ladd.....	40 00
To Thos. L. Maxwell.....	25 00
To E. O. Herrick.....	25 00
To O. E. Thomas.....	19.00
To balance unexpended June 30, 1897.....	1,415.12
Total.....	\$ 4,013 74

STATEMENT No. 19.

CLERKS' FUND.

Showing the balance unexpended June 30, 1895, the amounts appropriated by the Twenty-sixth General Assembly, the amounts expended during the fiscal period ended June 30, 1897, the amounts charged off April 1, 1896, and the balances unexpended June 30, 1897.

AUDITOR OF STATE'S CLERKS' FUND.

Amount of 1894 appropriation unexpended June 30, 1895.....	\$ 4,783 50
Amount appropriated by Twenty-sixth General Assembly.....	19,000 00
Total.....	\$ 23,786 50

DISBURSEMENTS.

To amount of 1894 appropriation charged off.....	42 50
To B. F. Behkopf.....	2,968 75
To W. T. Wilkinson.....	2,940 00
To Stewart Gordrell.....	2,732 00
To O. M. Bailey.....	1,946 62
To Ella Willis.....	1,815 00
To Clarice McCarthy.....	50 00
To Charles E. Walters.....	498 89
To O. B. Miller.....	899 58
To E. P. Alexander.....	875 00
To A. L. Denio.....	81 25
To balance unexpended June 30, 1897.....	9,486 91
Total.....	\$ 23,786 50

ATTORNEY-GENERAL'S CLERKS' FUND AND LEGAL ASSISTANCE FUND.

Amount of appropriation unexpended June 30, 1895.....	\$ 3,559 06
Appropriated by Twenty-sixth General Assembly.....	6,000 00
Total.....	\$ 9,559 06

DISBURSEMENTS.

To amount of 1894 appropriation charged off.....	879 56
To Jennie Brumm.....	1,133 00
To Eva Switzer.....	1,393 70
To Hubert Remley.....	1,250 00
To Lula Chapman.....	4 50
To Blanch Page.....	7 00
To L. L. Pratt.....	834 30
To Jesse A. Miller.....	1,875 00
To George W. Ball.....	35 00
To J. J. Ney.....	60 00
To S. H. Fairall.....	50 00
To balance unexpended June 30, 1897.....	2,537 00
Total.....	\$ 9,559 06

CLERK OF SUPREME COURT'S CLERKS' FUND.

Amount of 1894 appropriation unexpended June 30, 1895.....	\$ 1,105.00
Amount appropriated by Twenty-sixth General Assembly.....	3,400.00
Total.....	\$ 4,505.00

DISBURSEMENTS.

To H. M. Jones.....	2,300.00
To Fannie Jones.....	780.00
To Mary A. Abbott	9.00
To T. J. McNett.....	15.00
To balance unexpended June 30, 1897.....	1,401 00
Total.....	\$ 4,505.00

COMMISSIONER OF LABOR STATISTICS' CLERKS' FUND.

Amount of 1894 appropriation unexpended June 30, 1895.....	\$ 749.65
Amount appropriated by Twenty-sixth General Assembly.....	1,000 00
Amount appropriation was overdrawn.....	16.47
Total	\$ 1,766.12

DISBURSEMENTS.

To W. M. Sanger.....	666 64
To W. E. O'Brien	847.90
To John Story.....	27.34
To balance unexpended June 30, 1897.....	224.34
Total	\$ 1,766.12

MINE INSPECTORS' CLERKS' FUND.

Amount of 1894 appropriation unexpended June 30, 1895.....	752.00
Amount appropriated by Twenty-Sixth General Assembly	2,000.00
Total	\$ 2,752.00

DISBURSEMENTS.

To Owen Bromley.....	2,002 00
To balance unexpended June 30, 1897.....	750 00
Total	\$ 2,752.00

SECRETARY OF STATE'S CLERKS' FUND.

Amount of 1894 appropriation unexpended June 30, 1895.....	3,882.25
Amount appropriated by Twenty-sixth General Assembly.....	10,000.00
Total	\$ 13,882 25

DISBURSEMENTS.

To A. S. Carper.....	390.00
To L. A. Holmes.....	2,040.75
To H. J. Bennett.....	2,815.00
To M. A. Raney.....	155.00
To Myrtle Lane.....	1,357.50
To Gertrude Preston.....	1,811.25
To A. S. Miner.....	120.00
To W. F. Diller.....	15 00
To F. L. Akers.....	25.00
To Daniel Hites.....	25 00
To Edna Mower.....	20.00
To Anna Bromley.....	3.00
To Linnie Bennett.....	85.00
To Merle McFarland.....	116.50
To N. O. Carper.....	742.00
To Mary O. Newcomb.....	45.00
To O. S. Byrkit.....	160.73
To E. M. Byrkit.....	290.00

To J. D. Wiler.....	\$ 37.50
To Ellis Pierce.....	442.50
To Ella Johnston.....	428.10
To J. V. Bicknell.....	75 00
To Mrs. F. C. McFarland.....	100.00
To J. M. Jamieson.....	100.00
To balance unexpended June 30, 1897.....	2,422.43

Total \$ 18,882 25

SUPERINTENDENT OF PUBLIC INSTRUCTION'S CLERK'S FUND.

Amount of 1894 appropriation unexpended June 30, 1895.....	\$ 1,966 50
Appropriated by Twenty-sixth General Assembly.....	4,500.00

Total \$ 6,466 50

DISBURSEMENTS.

To J. H. Landes.....	787 50
To Lillian O. Goodwin.....	2,345.00
To J. S. Wilkinson.....	17 50
To Jennie Brummer.....	31.50
To E. F. Sabin.....	850 00
To Mrs. Robert McNulty.....	5 00
To J. M. Jamieson.....	143.84
To Martha Stone.....	7.50
To Annie Bromley.....	86 68
To Van Hyning.....	2 50
To A. B. Billington.....	85.00
To O. W. Von Coelln.....	62.50
To Eva Vieser.....	5 00
To E. K. Matthews.....	25 00
To C. S. Byrkit.....	125 00
To balance unexpended June 30, 1897.....	1,887 50

Total \$ 6,466 50

TREASURER OF STATE'S CLERK'S FUND.

Amount of 1894 appropriation unexpended June 30, 1895.....	\$ 1,125 00
Appropriated by Twenty-sixth General Assembly.....	4,500.00

Total \$ 5,625 00

DISBURSEMENTS.

To Laura C. Lendrum.....	2,500.00
To Della I. Herriott.....	224 10
To Frank I. Herriott.....	222 50
To D. B. Davidson.....	100 00
To Laura Conger.....	375 00
To balance unexpended June 30, 1897.....	2,163.40

Total \$ 5,625 00

STATEMENT No. 20.

Showing the county and district agricultural societies receiving state aid under Section 1112 of Code of 1873, with total receipts and receipts for membership for the years 1895 and 1896.

Month.	Day.	Year.	Number of warrant.	NAME OF SOCIETY.	Total receipts.	Membership receipts.	Amount received from state.
December	12	1895	4 52	Adair county.....	2,913.36	593 00	200 00
December	3	1896	11365	Adair county.....	2,182.45	411.00	200.00
December	4	1895	4288	Adams, Cass and Montgomery Co's	1,776.87	217.25	200.00
December	3	1896	11351	Adams, Cass and Montgomery Co's.	1,483.89	302.55	200.00
December	10	1895	4359	Adams county.....	4,620.00	325 00	200 00
December	3	1896	11366	Adams county.....	1,352.38	240 00	200.00
December	4	1895	4289	Allamakee county.....	2,826.91	216 00	200 00
December	3	1896	11367	Allamakee county.....	3,185.00	22 450	200 00
November	23	1895	3940	Appanoose county.....	2,156 00	260.00	200.00
December	3	1896	11368	Appanoose county.....	1,204.40	225 00	200 00
December	23	1895	3943	Audubon county.....	2,284.07	459.50	200.00
December	30	1896	11295	Audubon county.....	837.00	268.50	200.00
December	4	1895	4 200	Benton county.....	1,557.82	228 00	200.00
November	4	1896	10821	Benton county.....	2,412.45	350 00	200 00
December	18	1895	4291	Boone county.....	1,239.60	1,039.60	200 00
November	24	1896	11116	Boone county.....	698.40	280.00	200 00
November	6	1895	3631	Buchanan county.....	1,442 00	985.00	200 00
November	17	1896	11028	Buchanan county.....	1,705.65	236 00	200 00
October	31	1895	3583	Buena Vista county.....	3,122.74	1,785.79	200 00
October	31	1896	10403	Buena Vista county.....	2,991.00	215 00	200 00
November	13	1895	3759	Butler county.....	1,826.40	250 00	200 00
October	23	1896	10601	Butler county.....	982.40	207 00	\$ 0.00
December	10	1895	4353	Calhoun county.....	1,439.57	200 00	200 00
December	3	1896	11399	Calhoun county.....	650.98	200 00	200 00
November	23	1895	3956	Carroll county.....	2,333.39	811.50	200 00
November	10	1896	10948	Carroll county.....	2,747.59	615.90	200 00
December	10	1895	4354	Cass county.....	3,313.60	394 00	200 00
November	30	1896	11297	Cass county.....	4,103.27	408 00	200 00
November	30	1895	4114	Cedar county.....	1,102.82	203 00	200 00
November	2	1896	10819	Cedar county.....	1,192.99	216 00	200 00
November	16	1895	3760	Cerro Gordo county.....	1,082.00	247.03	200 00
November	30	1896	11294	Cerro Gordo county.....	750 00	250 00	200 00
December	4	1895	4272	Cherokee county.....	2,095.70	1,038 00	200 00
December	16	1895	4410	Chickasaw county.....	1,192.41	261 00	200 00
October	26	1896	10632	Chickasaw county.....	1,383.40	512 00	200 00
November	16	1895	3756	Clarke county.....	1,621.07	1,400.75	200 00
November	25	1896	8937	Clayton county.....	2,290.83	1,382 00	200 00
November	30	1896	11291	Clayton county.....	2,141.38	957.75	200 00
November	25	1895	3965	Clinton county.....	4,358.37	211 00	200 00
November	24	1896	11107	Clinton county.....	3,621.80	217 60	200 00
November	16	1895	3758	Crawford county.....	1,004.22	226 00	200 00
November	6	1896	3640	Dallas county.....	947.39	241 00	200 00
November	3	1896	10859	Dallas county.....	625.50	207 00	200 00
December	10	1895	4355	Davis county.....	3,011.18	546 00	200 00
December	3	1896	11370	Davis county.....	2,237.06	381 00	200 00
December	4	1895	4 271	Decatur county.....	335.05	205 00	200 00
November	9	1896	3956	Delaware county.....	1,533.59	267 00	200 00
November	17	1896	11226	Delaware county.....	1,210.15	230 00	200 00
November	25	1895	3963	Fayette county.....	2,503.80	560 00	200 00
October	30	1896	10 64	Fayette county.....	2,940.55	1,777 00	200 00
December	4	1895	4270	Floyd county.....	1,125.15	200 00	200 00
November	17	1896	11025	Floyd county.....	997.71	733 00	200 00
November	25	1895	3940	Franklin county.....	1,852.99	213 00	200 00
November	24	1896	11109	Franklin county.....	1,611.89	970.35	200 00
November	9	1895	3658	Greene county.....	2,085.00	339 00	200 00

STATEMENT NO. 20.—CONTINUED.

Month.	Day.	Year.	Number of warrant.	NAME OF SOCIETY.	Total receipts.	Membership receipts.	Amount received from state.
November.	17	1896	11024	Greene county.....	1,475.75	204.00	200.00
November.	3	1895	4113	Grundy county.....	1,597.27	301.00	200.00
November.	30	1896	11293	Grundy county.....	1,577.98	222.00	200.00
December.	4	1895	4269	Guthrie county.....	2,494.13	443.00	200.00
December.	3	1896	11372	Guthrie county.....	1,790.00	410.00	200.00
November.	30	1895	4112	Hamilton county.....	2,432.40	232.00	200.00
November.	17	1896	11023	Hamilton county.....	903.50	209.00	200.00
December.	4	1895	4268	Hancock county.....	1,176.22	238.75	200.00
December.	3	1895	11373	Hancock county.....	991.85	320.75	200.00
December.	19	1895	4327	Hardin county.....	4,514.40	2,834.20	200.00
December.	3	1896	11381	Hardin county.....	7,559.16	3,235.15	200.00
December.	13	1895	4395	Harrison county.....	2,402.65	325.00	200.00
December.	8	1896	11448	Harrison county.....	2,226.75	200.00	200.00
December.	4	1895	4286	Henry county.....	1,111.40	645.75	200.00
December.	4	1895	4285	Howard county.....	3,615.65	250.00	200.00
December.	16	1896	11531	Howard county.....	3,138.33	200.00	200.00
November.	6	1895	3638	Humboldt county.....	1,435.01	217.00	200.00
November.	2	1896	10818	Humboldt county.....	1,060.00	214.00	200.00
November.	16	1895	3755	Ia county.....	1,296.15	513.90	200.00
October....	25	1896	10631	Ia county.....	1,414.39	207.00	200.00
November.	16	1895	3753	Iowa county.....	2,676.62	244.00	200.00
November.	30	1896	11298	Iowa county.....	1,903.40	266.00	200.00
November.	30	1895	4111	Jackson county.....	4,871.90	232.50	200.00
November.	17	1896	11021	Jackson county.....	3,024.65	231.00	200.00
November.	30	1895	4110	Jasper county.....	4,119.36	224.00	200.00
November.	24	1896	11111	Jasper county.....	1,589.46	209.00	200.00
November.	30	1895	4109	Jefferson county.....	2,866.00	1,421.00	200.00
November.	4	1896	10865	Jefferson county.....	112.90	62.50	62.50
November.	30	1895	4108	Johnson county.....	3,027.26	210.00	200.00
December.	3	1896	11371	Johnson county.....	3,108.15	318.00	200.00
November.	25	1895	3942	Jones county.....	3,668.70	2,326.20	200.00
November.	30	1896	11299	Jones county.....	3,664.49	2,444.54	200.00
November.	16	1895	3754	Keokuk county.....	1,129.57	536.40	200.00
November.	9	1895	3657	Kossuth county.....	1,616.40	1,158.15	200.00
November.	4	1896	10866	Kossuth county.....	1,087.68	638.64	200.00
October....	29	1895	3332	Lee county.....	2,634.11	532.70	200.00
November.	17	1896	11020	Lee county.....	1,821.45	207.00	200.00
December.	4	1895	4284	Linn county.....	2,943.01	377.00	200.00
December.	4	1895	4283	Louisia county.....	2,187.65	210.00	200.00
October....	24	1896	10632	Louisia county.....	739.21	208.00	200.00
October....	29	1895	3353	Lucas county.....	3,287.05	675.00	200.00
November.	10	1896	10949	Lucas county.....	3,400.87	1,292.00	200.00
December.	10	1895	4357	Lyon county.....	1,573.80	240.00	200.00
November.	30	1895	4103	Madison county.....	1,423.70	239.00	200.00
December.	3	1896	11376	Madison county.....	1,224.45	240.00	200.00
November.	6	1895	3653	Mahaska county.....	2,500.00	450.00	200.00
November.	24	1896	11112	Mahaska county.....	3,523.45	1,557.25	200.00
November.	16	1895	3762	Marion county.....	649.60	449.60	200.00
December.	3	1896	11374	Marion county.....	1,069.97	466.37	200.00
December.	24	1896	11113	Marshall county.....	1,169.91	220.00	200.00
December.	4	1895	4280	Mills county.....	1,379.08	944.40	200.00
December.	3	1896	11375	Mills county.....	1,235.98	500.00	200.00
October....	30	1896	10663	Mitchell county.....	708.21	240.00	200.00
November.	30	1895	4096	O'Nascatine county.....	2,373.48	250.00	200.00
December.	10	1895	4358	O'Brien county.....	1,272.48	702.50	200.00
December.	3	1896	11377	O'Brien county.....	1,477.30	244.00	200.00
November.	17	1896	11019	Osceola county.....	514.01	214.00	200.00
December.	4	1895	4279	Page county.....	3,379.25	403.00	200.00
November.	30	1896	11292	Page county.....	2,926.20	388.00	200.00
November.	30	1895	4102	Palo Alto county.....	1,795.40	225.00	200.00
November.	10	1896	10947	Palo Alto county.....	1,149.60	236.00	200.00
November.	30	1895	4094	Ringgold county.....	1,178.05	1,146.40	200.00
December.	3	1896	11378	Ringgold county.....	1,043.42	213.00	200.00
November.	16	1895	3761	Sac county.....	644.20	200.00	200.00
November.	16	1895	3763	Scott county.....	11,900.44	226.00	200.00
November.	24	1896	11115	Scott county.....	9,755.11	260.00	200.00
December.	4	1895	4276	Shelby county.....	2,897.37	525.00	200.00
November.	30	1896	11300	Shelby county.....	8,614.04	325.00	200.00
December.	10	1895	4360	Sioux county.....	1,013.69	250.00	200.00
October....	30	1896	10762	Sioux county.....	893.16	230.00	200.00
November.	25	1895	3947	Story county.....	1,756.96	225.00	200.00
November.	10	1896	10965	Story county.....	980.58	215.00	200.00
January....	6	1896	4838	Tama county.....	3,364.50	169.75	169.75

STATEMENT No. 20—CONTINUED.

Month.	Day.	Year.	Number of warrant.	NAME OF SOCIETY.	Total receipts.	Membership receipts.	Amount received from state.
November	17	1896	11018	Tama county	3,032.48	\$ 210.00	\$ 200.00
December	10	1895	4361	Taylor county	2,236.80	100.00	100.00
November	30	1896	11296	Taylor county	2,071.20	200.00	200.00
November	6	1895	3939	Union county	1,220.18	289.00	200.00
November	17	1896	11017	Union county	435.90	200.00	200.00
December	19	1895	4528	Van Buren county	2,793.85	375.25	200.00
December	3	1896	11379	Van Buren county	2,507.10	200.00	200.00
November	9	1895	3654	Wapello county	6,314.70	228.00	200.00
November	24	1896	11116	Wapello county	5,099.40	238.00	200.00
November	9	1895	2673	Warren county	2,683.62	300.00	200.00
November	17	1896	11016	Warren county	1,801.45	221.00	200.00
November	25	1895	3945	Washington county	2,644.50	235.00	200.00
November	17	1896	11015	Washington county	2,529.95	230.00	200.00
November	30	1895	4092	Wayne county	1,914.69	522.00	200.00
November	17	1896	11012	Wayne county	993.30	415.00	200.00
November	25	1895	3946	Winnebago county	1,086.57	598.07	200.00
December	3	1896	11138	Winnebago county	1,060.62	443.54	200.00
November	30	1895	4099	Winneshek county	3,881.21	400.00	200.00
November	24	1896	11117	Winneshek county	1,786.36	278.00	200.00
November	6	1895	3635	Worth county	1,612.00	302.00	200.00
November	17	1896	11013	Worth county	625.50	231.00	200.00
November	9	1895	3655	Wright county	1,355.85	637.90	200.00
November	24	1896	11118	Wright county	870.37	215.00	200.00
Total of county societies					\$ 326,700.34	\$70,048.00	\$29,932.25
DISTRICT AGRICULTURAL SOCIETIES							
November	30	1895	3951	Anamosa district	4,205.91	200.00	200.00
November	30	1896	11287	Anamosa district	4,104.49	300.00	200.00
November	24	1896	11108	Arlington district	6,428.00	493.25	200.00
November	30	1895	4095	Big Four district, Benton	3,077.67	230.00	200.00
November	30	1896	11286	Big Four district, Benton	1,800.96	200.00	200.00
November	30	1895	4115	Brush Creek district	1,134.25	137.00	200.00
November	30	1896	11288	Big Four district, Fonda	1,893.99	398.00	200.00
December	4	1895	4277	Central Western district	942.34	20.00	200.00
December	3	1896	11358	Central Western district	663.80	266.00	200.00
December	3	1896	11 64	Cherokee Union district	1,501.59	210.00	200.00
December	4	1895	4282	Columbus Junction district	5,191.10	562.00	200.00
November	30	1896	11290	Columbus Junction district	5,248.04	834.00	200.00
December	8	1896	11446	Danbury district	912.21	220.00	200.00
December	10	1895	4350	Dunlap district	493.20	248.50	200.00
November	25	1895	3944	Eagle Grove district	2,639.15	840.00	200.00
November	25	1896	3952	Eastern Iowa district	2,228.10	600.00	200.00
December	4	1895	4273	Eastern Iowa district	3,008.21	217.00	200.00
December	3	1896	11362	Eldon Big Four district	2,945.03	288.50	200.00
November	30	1895	4098	Eldon Big Four district	3,390.40	588.50	200.00
November	17	1896	11022	Holstein district	2,052.95	487.00	200.00
November	6	1895	3534	Holstein district	2,076.64	212.00	200.00
October	26	1896	10633	Lake district	1,491.50	200.00	200.00
November	6	1895	3537	Lake district	1,928.21	288.00	200.00
November	30	1896	11283	Lake Prairie district	1,590.88	200.00	200.00
December	4	1895	4274	Lenox district	2,095.00	280.00	200.00
December	3	1896	11361	Lenox district	2,065.00	214.00	200.00
November	30	1895	4100	Linleville district	678.70	332.00	200.00
November	17	1896	11014	Linleville district	728.30	294.00	200.00
November	30	1895	4105	Maple Valley district	1,006.30	536.45	200.00
December	8	1896	11376	Maple Valley district	453.15	200.00	200.00
November	16	1895	3757	Marshall County Eden district	1,355.85	215.55	200.00
October	29	1895	3554	Mechanicsville district	2,084.03	238.00	200.00
November	30	1896	10820	Mechanicsville district	1,711.63	208.00	200.00
November	30	1895	4093	Milton district	2,269.29	225.00	200.00
December	8	1896	11444	Milton district	1,873.30	215.00	200.00
November	30	1895	4106	New Sharon district	1,308.15	207.00	200.00
November	30	1896	11282	New Sharon district	373.90	205.00	200.00
December	8	1896	11445	Oxford district	3,690.45	1,432.65	200.00
November	25	1895	3954	Perry district	1,509.45	218.00	200.00
November	10	1896	10946	Perry district	1,612.81	203.00	200.00
November	30	1895	4101	Poweshiek district, Grinnell	4,106.14	250.00	200.00
December	8	1896	11447	Poweshiek district, Grinnell	2,584.84	200.00	200.00
December	4	1895	4278	Poweshiek district, Malcom	3,329.75	1,356.30	200.00
December	3	1896	11352	Poweshiek district, Malcom	2,887.33	250.00	200.00
December	3	1894	11355	Prairie Valley district	3,507.57	255.00	200.00
December	13	1895	4396	Seymour district	2,480.85	450.00	200.00

STATEMENT No. 20—CONTINUED.

Month.	Day.	Year.	Number of warrant.	NAME OF SOCIETY.	Total receipts.	Membership receipts.	Amount received from state.
December	10	1896	11363	Seymour district.....	\$ 2,838.91	\$ 508.50	\$ 200.00
December	10	1896	4363	Shelby district.....	1,885.82	220.00	200.00
December	9	1896	11359	Shelby district.....	2,477.10	265.65	200.00
December	16	1896	4441	Strawberry Point district.....	2,961.15	229.00	200.00
December	9	1896	11373	Strawberry Point district.....	2,842.74	240.00	200.00
December	4	1896	4237	Tipton Fair district.....	2,987.55	225.00	200.00
November	17	1896	11027	Tipton Fair district.....	2,761.69	204.00	200.00
December	2	1896	4375	Traer district.....	1,910.75	226.00	200.00
December	2	1896	11300	Traer district.....	885.54	205.00	200.00
December	4	1896	4231	Union district.....	3,872.24	267.00	200.00
November	30	1896	11231	Union district.....	3,445.26	319.00	200.00
November	28	1896	3941	Victor district.....	1,940.80	201.00	200.00
November	30	1896	11281	Victor district.....	1,253.80	200.00	200.00
November	30	1896	4104	Villisca Union district.....	2,509.46	1,382.64	200.00
December	3	1896	11357	Villisca Union district.....	2,236.20	200.00	200.00
November	30	1896	4107	Wapale Valley district.....	2,231.05	500.00	200.00
December	3	1896	11354	Wapale Valley district.....	3,297.16	371.00	200.00
November	30	1896	4097	West Point district.....	2,514.88	215.00	200.00
November	30	1896	11235	West Point district.....	2,186.18	209.00	200.00
November	25	1896	3949	What Cheer district.....	3,799.00	255.00	200.00
November	30	1896	11224	What Cheer district.....	3,790.50	310.00	200.00
November	5	18 5	3948	Wilton district.....	1,556.72	240.00	200.00
November	24	1896	11114	Wilton district.....	1,932.35	215.00	200.00
Total of district societies.....					\$ 160,223.29	\$24,622.59	\$14,000.00
Total of county societies.....					226,700.34	70,041.00	29,932.25
Grand total.....					\$ 486,923.63	\$94,740.59	\$43,932.25

STATEMENT No. 21.

Showing the name of payee, the number of warrants, the date of warrants and the amount of warrants issued for the enforcement of the pharmacy law, as provided for in Chapter 35, Laws of the Twenty-third General Assembly, from July 1, 1895, to June 30, 1897, inclusive.

NAME OF PAYEE.	Number of war- rant.	DATE OF WARRANT.			Amount of war- rant.
		MONTH.	Day.	Year.	
E. D. McGinnis	2023	July	24	1895	\$ 10 00
J. W. Nuckolls	2598	August	31	1895	42.85
E. M. Stedman	2597	August	31	1895	29 00
Sue J. Spaulding	2546	August	31	1895	69 47
Ed Anderson	2815	September	21	18-5	5 00
T. J. Stevenson	2816	September	21	1895	16 00
E. M. Stedman	2817	September	21	1895	32.23
J. O. Raymond	2818	September	21	1895	15 00
F. D. Thompson	2819	September	21	1895	75 00
W. L. Leland	2261	October	17	1895	65.59
John H. Pickett	4822	January	2	1896	65.40
James A. Miller	4823	January	2	1896	180 00
James A. Howe	4824	January	2	1896	105 00
J. H. Sweeney	6853	March	25	18-6	102 00
William D. Sicks	6854	March	25	18-6	5 00
Allen & Oullen	7792	April	20	1896	50 00
Fletcher Howard	8067	May	4	1896	123 58
W. L. Leland	8168	May	4	1896	60 75
W. D. Sicks	8240	May	21	1896	5 00
Ed Anderson	8281	May	21	1896	18 00
W. J. McAhren	9116	July	25	1896	10 00
Liston McMillan	9519	August	17	1896	200 00
Palmer & Van Dyke	10397	October	23	1896	10 00
Charles W. Phillips	10 90	September	30	1896	119 65
Harvey & Parrish	10291	September	30	1896	55 00
O. G. Saunders	10292	September	30	1896	10 00
J. W. Lee	10293	September	30	1896	5 00
P. J. O'Brien	12049	January	21	1897	5 00
David Greer	12090	January	21	1897	22 00
Charles W. Phillips	12425	February	1	1897	18.82
Fletcher Howard	12426	February	1	1897	71.40
Fletcher Howard	12376	February	20	1897	45 00
W. L. Leland	12427	February	20	1897	71.61
J. H. Pickett	1 428	February	20	1897	14.40
C. R. Wood	14076	April	16	1897	20 00
G. H. Odell	15266	June	1	1897	10 00
W. L. Leland	15 257	June	1	1897	58 95
Fletcher Howard	15268	June	1	1897	118 44
J. H. Pickett	15269	June	1	1897	24.40
Total					\$ 2,037 00

STATEMENT No. 22.

Showing number or warrant, date of warrant, name of payee and amount of warrant issued on account of Code Commission.

DATE OF WARRANT.			Number of war- rant.	TO WHOM ISSUED.	Amount.
MONTH.	Day.	Year.			
July.....	24	1895	2032	Jno. Y. Stone.....	\$ 210 00
August.....	23	1895	2431	Jno. Y. Stone.....	200 34
September..	21	1895	2797	Jno. Y. Stone.....	353 18
November... 19	1895	2810	Jno. Y. Stone.....	177 75	
November... 19	1895	2811	Jno. Y. Stone.....	235 50	
July.....	24	1895	2-43	H. S. Winslow.....	230 00
August.....	1	1895	2-29	H. S. Winslow.....	209 11
November... 19	1895	2806	H. S. Winslow.....	443 12	
November... 19	1895	2809	H. S. Winslow.....	230 50	
January.... 3	1896	4825	H. S. Winslow.....	23 10	
July.....	24	1895	2085	Charles Baker.....	2-0 66
August.....	22	1895	2430	Charles Baker.....	210 00
Sept. mb-r..	21	1895	2796	Charles Baker.....	415 12
November... 19	1895	2814	Charles Baker.....	107 20	
November... 19	1895	2815	Charles Baker.....	244 11	
D cember... 16	1895	4427	Charles Baker.....	18 50	
July.....	24	1895	2036	Annie Watkins.....	11 50
August.....	22	1895	2432	Annie Watkins.....	21 00
September..	21	1895	2-01	Annie Watkins.....	12 00
October.... 17	1895	2263	Annie Watkins.....	15 00	
November... 19	1895	2-24	Annie Watkins.....	12 50	
July.....	24	1895	2037	Carrie Hoover.....	7 00
July.....	24	1895	20-8	Lizzie Vandersyde..	23 02
September.. 3	1895	2638	Lizzie Vandersyde..	22 28	
November... 19	1895	2-40	Lizzie Vandersyde..	8 05	
Nov-mber... 19	1895	2811	Lizzie Vandersyde..	6 10	
December... 3	1895	4266	Lizzie Vandersyde..	29 00	
January.... 31	1896	5378	Lizzie Vandersyde..	1 65	
July.....	24	1895	2039	Georgie North.....	10 00
July.....	24	1895	2040	D. E. Stuart.....	25 00
August.....	1	1895	2-31	D. E. Stuart.....	25 00
Sept-mber..	21	1895	2800	D. E. Stuart.....	25 00
October.... 17	1895	2-66	D. E. Stuart.....	25 00	
November... 19	1895	2823	D. E. Stuart.....	25 00	
January.... 2	1896	4827	D. E. Stuart.....	25 00	
July.....	24	1895	2041	Jessie Besack.....	33 17
August.....	2	1895	2271	Jessie Besack.....	29 43
November... 19	1895	2-48	Jessie Besack.....	64 48	
November... 19	1895	2819	Jessie Besack.....	56 50	
July.....	24	1895	2034	Emlin McClain.....	260 00
September.. 3	1895	2637	Emlin McClain.....	241 83	
September..	21	1895	2799	Emlin McClain.....	206 38
November... 19	1895	2812	Emlin McClain.....	148 26	
November... 19	1895	2813	Emlin McClain.....	201 52	
January.... 2	1896	4828	Emlin McClain.....	481 02	
October.... 17	1895	2-49	Lutie M. Craft.....	2 50	
D-cember... 3	1895	4267	Lutie M. Craft.....	3 00	
July.....	24	1895	2031	Horatio F. Dale.....	225 93
August.....	1	1895	2230	Horatio F. Dale.....	10 00
September.. 3	1895	2639	Horatio F. Dale.....	209 95	
November... 19	1895	2-16	Horatio F. Dale.....	16 42	
November... 19	1895	2817	Horatio F. Dale.....	240 20	
December... 3	1895	4267	Horatio F. Dale.....	310 00	
December... 16	1895	4435	Horatio F. Dale.....	68 60	
September.. 3	1895	2639	Emma Eaton.....	27 00	
September..	21	1895	2-20	Emma Eaton.....	29 55
October.... 17	1895	2267	Emma Eaton.....	30 08	
November... 19	1895	2822	Emma Eaton.....	21 65	
January.... 17	1896	4974	Emma Eaton.....	55 41	
Total.....					\$7,632.79

STATEMENT No. 23.

Showing the number, date and amount of warrants issued to counties, for the purpose of defraying the expenses of Farmers' Institutes, as provided for by Chapter 58, Laws of the Twenty-fourth General Assembly, from July 1, 1895, to June 30, 1897, inclusive.

NAME OF COUNTY.	Number of warrant.	DATE OF WARRANT.			Amount of warrant.
		Month.	Day.	Year.	
Adair.....	5636	February.....	8	1896	40.67
Adair.....	12841	February.....	16	1897	12.80
Adams.....	6594	March.....	10	1896	35.73
Adams.....	18223	March.....	8	1897	33.70
Audubon.....	4060	February.....	20	1896	41.14
Audubon.....	12498	February.....	23	1897	17.00
Black Hawk.....	5629	February.....	8	1896	47.00
Black Hawk.....	13805	February.....	5	1897	60.00
Boone.....	14386	May.....	8	1897	19.50
Bremer.....	6803	March.....	10	1896	50.00
Bremer.....	12564	February.....	18	1897	50.00
Buchanan.....	8487	June.....	23	1896	45.78
Buena Vista.....	6069	February.....	24	1896	50.00
Buena Vista.....	12468	February.....	24	1897	50.00
Carroll.....	5631	February.....	8	1896	50.00
Carroll.....	12843	February.....	16	1897	28.70
Cass.....	4538	February.....	8	1896	50.00
Cass.....	12895	February.....	26	1897	50.00
Cerro Gordo.....	4947	January.....	15	1896	50.00
Cerro Gordo.....	13020	January.....	15	1897	50.00
Cherokee.....	6821	March.....	13	1896	33.50
Cherokee.....	12444	February.....	23	1897	45.50
Clay.....	5624	February.....	8	1896	50.00
Clay.....	12853	February.....	18	1897	50.00
Clinton.....	6824	March.....	13	1896	50.00
Clinton.....	13240	March.....	8	1897	50.00
Decatur.....	1793	July.....	2	1895	10.00
Decatur.....	4946	January.....	15	1896	50.00
Decatur.....	13867	March.....	10	1897	15.00
Delaware.....	5190	January.....	20	1896	25.75
Delaware.....	11892	January.....	5	1897	24.50
Dickinson.....	13915	April.....	8	1897	50.00
Dubuque.....	6597	March.....	10	1896	48.00
Emmet.....	6599	March.....	10	1896	26.90
Emmet.....	13268	March.....	10	1897	11.21
Fayette.....	4598	December.....	11	1895	49.70
Fayette.....	11496	December.....	11	1896	50.00
Floyd.....	7883	April.....	28	1896	50.00
Floyd.....	12889	February.....	16	1897	50.00
Franklin.....	6596	March.....	10	1896	50.00
Franklin.....	13290	March.....	11	1897	50.00
Greene.....	6570	March.....	27	1896	50.00
Greene.....	13251	March.....	8	1897	50.00
Grundy.....	5631	February.....	3	1896	41.73
Grundy.....	13227	March.....	3	1897	50.00
Guthrie.....	4538	December.....	21	1895	50.00
Guthrie.....	12842	February.....	16	1897	39.00
Hamilton.....	6623	March.....	13	1896	32.75
Hamilton.....	12894	February.....	25	1897	50.00
Hancock.....	8681	June.....	22	1895	48.90
Hancock.....	12806	February.....	5	1897	50.00
Hardin.....	6864	March.....	28	1896	50.00
Hardin.....	13253	March.....	8	1897	25.85

STATEMENT NO. 23—CONTINUED.

NAME OF COUNTY.	Number of warrant.	DATE OF WARRANT.			Amount of warrant.
		Month.	Day.	Year.	
Harrison.....	6625	March.....	18	1896	\$ 50.00
Harrison.....	12248	March.....	8	1897	50.00
Howard.....	5627	February.....	8	1896	50.00
Howard.....	11497	December.....	11	1896	50.00
Humboldt.....	15394	June.....	17	1897	25.40
Ia.....	11614	December.....	19	1896	50.00
Iowa.....	6800	March.....	10	1896	50.00
Iowa.....	12612	March.....	30	1897	21.00
Jackson.....	6068	February.....	24	1896	32.80
Jackson.....	12060	January.....	20	1897	25.50
Jackson.....	5675	February.....	8	1896	40.00
Jones.....	12228	March.....	3	1897	45.00
Kosuth.....	6466	March.....	23	1896	31.00
Kosuth.....	12640	February.....	28	1897	24.00
Linn.....	6047	February.....	18	1896	50.00
Linn.....	12347	March.....	8	1897	50.00
Linn.....	6222	March.....	18	1896	48.47
Louisa.....	14054	May.....	21	1897	26.25
Louisa.....	6801	March.....	10	1896	50.00
Lyon.....	13499	March.....	23	1897	49.65
Mahaska.....	5653	February.....	8	1896	50.00
Mahaska.....	12604	February.....	6	1897	50.00
Marion.....	4785	January.....	8	1896	50.00
Marion.....	11422	December.....	7	1896	50.00
Mill.....	6061	February.....	20	1896	20.50
Mill.....	12584	February.....	23	1897	24.85
Mitchell.....	6103	February.....	24	1896	36.50
Mitchell.....	13226	March.....	10	1897	50.00
Muscatine.....	6981	March.....	26	1896	49.53
Muscatine.....	12448	March.....	25	1897	40.30
O'Brien.....	6635	February.....	8	1896	50.00
O'Brien.....	12843	February.....	23	1897	50.00
Oceola.....	6633	February.....	8	1896	50.00
Oceola.....	12592	February.....	24	1897	50.00
Palo Alto.....	10142	September.....	23	1896	32.97
Palo Alto.....	12930	April.....	10	1897	33.10
Ringgold.....	6862	March.....	26	1896	50.00
Ringgold.....	12861	February.....	23	1897	50.00
Sac.....	6105	February.....	25	1896	50.00
Sac.....	12762	March.....	8	1897	26.35
Scott.....	6865	March.....	26	1896	44.46
Scott.....	14916	April.....	8	1897	25.69
Shelby.....	6968	March.....	26	1896	22.03
Shelby.....	12749	March.....	8	1897	50.00
Stout.....	8209	May.....	9	1896	50.00
Story.....	6620	March.....	13	1896	34.00
Story.....	12640	February.....	16	1897	24.80
Tama.....	7215	April.....	7	1896	26.60
Taylor.....	5632	February.....	3	1896	50.00
Taylor.....	12229	March.....	3	1897	50.00
Union.....	6102	February.....	24	1896	46.08
Union.....	12890	February.....	24	1897	40.63
Van Buren.....	4422	December.....	15	1896	39.00
Van Buren.....	12456	March.....	16	1897	7.50
Webster.....	12855	February.....	18	1897	21.15
Winnebago.....	12891	February.....	24	1897	27.50
Winneshiek.....	6626	March.....	13	1896	50.00
Woodbury.....	6090	February.....	24	1896	15.90
Woodbury.....	12844	February.....	16	1897	50.00
Worth.....	9772	September.....	2	1896	50.00
Total.....					\$ 4,673.54

STATEMENT NO. 24.

Showing cost to state for improvements to and support of state institutions.
 FOR THE BIENNIAL PERIOD ENDING JUNE 30, 1899.

NAME OF INSTITUTION.	Improvements.	Support and ordinary ex-penses.	Trustees, per diem and ex-penses.	Clothing.	Overpayments re-fund to counties.	Sundry ex-penses.	Total support.	Collected from counties.	Refunds by in-situations.	Sundry re-funds.	Total refunds.	Net cost of sup-port to state.
Agricultural College.	\$ 9,000.00		\$ 2,719.43	\$ 1,621.28		\$5,632.62	8,401.65	1,392.92			1,392.92	8,401.95
College for the Blind.	10,609.30	52,919.07					54,540.95	1,392.92			1,392.92	53,148.03
School for the Deaf.	13,350.00	115,110.00	2,159.83	1,821.67	38.64		119,110.14	1,926.49			1,926.49	117,183.65
Institution for Feeble-Minded.	33,000.00	106,936.00	1,079.50	11,067.61	117.29		119,220.40	9,876.80			9,876.80	109,343.60
Industrial Home for the Blind.	767.71											
Hospitals, Insane, at Clarinda.												
Independence, Mt. Pleasant.	299,003.81	543,639.98	6,154.71		1,011.78	+1,053.51	551,879.98	471,832.25			471,832.25	80,027.73
Industrial Schools.	29,174.50	94,589.00	1,130.90				95,709.90					95,709.90
Soldiers' Orphans' Home.	25,136.24	67,111.16	1,141.19		1,509.68		69,762.03	53,145.05	\$ 879.15	\$ 9.00	54,074.20	15,737.83
Soldiers' Home.	61,198.83	67,576.00					107,719.86				13,934.40	53,638.60
Penitentiary, Anamosa.	30,274.31	106,582.91				\$1,136.95	107,719.86				14,013.34	107,719.86
Penitentiary, Ft. Madison.	6,500.00	55,300.08				\$2,207.18	57,567.26					43,553.92
State University.		82,000.00	3,431.60				85,931.60					85,931.99
Normal School.	14,300.00	26,230.00	2,066.75				28,336.75					28,336.75
Total.	\$442,314.60	\$1,318,108.80	\$30,374.39	\$14,510.56	\$2,677.39	\$10,080.16	\$1,395,751.30	\$638,193.51	\$14,892.49	\$13,943.40	\$567,020.40	\$98,721.90
Add cost of improvement.												442,314.60
Total cost to state.												\$1,241,036.50

FOR THE BIENNIAL PERIOD ENDING JUNE 30, 1891.

Agricultural College.	\$ 31,344.02		\$ 3,567.29	\$ 1,693.76	75.00	\$4,547.40	8,114.66	1,975.28			1,116.04	6,998.62
College for the Blind.	6,455.44	57,810.00					59,408.76					57,433.48
School for the Deaf.	23,975.00	116,530.00	1,870.25	2,004.20	82.91		120,601.34	1,540.58			1,540.58	118,760.78
Institution for Feeble-Minded.	40,494.97	131,169.00	1,062.52	14,580.30			146,771.91	13,401.49			13,401.49	133,269.42
Industrial Home for the Blind.	13,892.69											
Hospitals, Insane, at Clarinda.												
Independence, Mt. Pleasant.	167,884.16	629,198.00	6,485.25		4,659.70	+1,154.56	641,407.51	527,615.31			527,650.99	113,846.52
Industrial Schools.	29,185.50	103,357.50	1,171.18				104,528.68					104,528.68
Soldiers' Orphans' Home.	29,574.99	76,278.25	1,128.58		125.20		80,542.03	52,814.43	950.00		53,464.43	27,077.60

Soldiers' Home	26,743.90	104,851.00	101,951.00	...	51,880.84	58,000.00
Penitentiary, Anamosa	19,438.63	66,634.71	66,543.24	...	...	58,550.00
Penitentiary, Ft. Madison	8,775.00	56,781.26	61,919.95	...	...	58,550.00
State Univ. mty.	26,064.56	113,876.98	133,743.43	17,000.00	17,000.00	141,980.00
Normal school	14,969.81	22,540.00	21,731.50	...	...	24,781.50
Total	8490,227.19	81,510,905.70	813,379.38	\$4,942.81	\$13,628.38	\$697,737.09
Add cost of improvement						\$51,880.08
Total cost to state						\$1,357,747.08

FOR THE BIENNIAL PERIOD ENDING JUNE 30, 1888.

[illegible]

STATEMENT NO. 24—CONTINUED.

FOR THE BIENNIAL PERIOD ENDING JUNE 30, 1895.

NAME OF INSTITUTION.	Improvements.	Support and ordinary expenses.	Trustees per diem and expenses.	Clothing.	Overpayments refunded to counsels.	Sundry expenses.	Total support.	Collected from counsels.	Refunds by institutions.	Sundry funds.	Total refunds.	Net cost of support to state.
Agricultural College.....	\$ 72,093.40		\$ 4,961.50	\$ 1,925.06	\$ 18.00	\$83,711.50	\$ 11,673.00	\$ 1,084.10	\$ 744.42		\$ 744.42	\$ 10,988.88
College for the Blind.....	4,891.20	69,680.00	1,728.83	1,925.06	18.00	78,361.84	78,361.84	1,084.10			1,084.10	71,417.78
School for the Deaf.....	10,074.00	123,800.00	1,402.87	4,157.47		139,336.34	139,336.34	3,208.84			3,208.84	126,101.50
Institution for Feeble-Minded.....	47,712.50	156,890.00	1,432.87	12,772.21	79.27	171,896.36	171,896.36	12,676.76			12,676.76	159,209.60
Industrial Home for Blind.....	20,083.55											
Hospitals, Insane, at Clarinda.....												
Independence, Mt. Pleasant.....	138,447.30	785,757.00	6,905.73			795,314.88	795,314.88	651,091.96		16 43.00	651,133.96	144,180.93
Industrial Schools.....	23,460.00	111,864.00	843.16			119,706.16	119,706.16					119,706.16
Soldiers' Orphans' Home.....	12,912.10	94,732.47	1,263.00			94,965.47	94,965.47	43,188.80			43,188.80	53,806.67
Soldiers' Orphans' Home.....	13,225.92	131,430.00				131,430.00	131,430.00	78,912.62			78,912.62	53,517.38
Penitentiary, Anamosa.....	27,796.51	186,496.74				214,293.25	214,293.25	15,000.00	11,697.59	-66,904.93	15,000.00	175,087.31
Penitentiary, Ft. Madison.....	13,450.00	64,496.74				77,946.74	77,946.74	13,623.37			13,623.37	53,596.30
State University.....	49,890.03	103,500.00	5,718.23			159,108.26	159,108.26					109,278.23
Normal School.....	24,625.00	41,500.00	3,163.45			69,288.45	69,288.45		761.20		761.20	43,911.25
Hospital, Insane, Cherokee.....	1,143.85											
Total.....	\$461,236.39	\$1,576,178.97	\$27,128.14	\$19,555.73	\$ 97.27	\$16,728.03	\$1,593,998.14	\$712,179.94	\$41,819.58	\$65,916.98	\$380,946.49	\$1,119,051.65
Add cost of improvement.....												461,236.39
Total cost to state.....												\$1,580,288.04

FOR THE BIENNIAL PERIOD ENDING JUNE 30, 1897.

Agricultural College.....	\$ 78,579.96		\$ 5,084.93	\$ 2,008.71		\$6,071.72	\$ 12,656.63	\$ 3,430.56			\$ 2,659.55	\$ 12,056.65
College for the Blind.....	10,184.30	62,340.00	1,372.46	4,122.28		74,927.04	74,927.04	2,222.59			2,222.59	64,032.07
School for the Deaf.....	20,625.00	116,200.00	1,402.87	4,157.47		122,385.34	122,385.34	3,208.84	309.20		3,518.04	119,248.01
Institution for Feeble-Minded.....	130,637.50	182,980.00	1,432.87	12,772.21		147,822.58	147,822.58	16,722.12			16,722.12	131,099.91
Industrial Home for Blind.....	5,625.00	14,350.00	2,107.65			18,082.65	18,082.65					16,357.65
Hospitals, Insane, at Clarinda.....												
Independence, Mt. Pleasant.....	295,466.16	919,628.00	7,503.94			927,598.10	927,598.10	715,217.34	1,500.00	10 73	715,228.07	212,066.58
Industrial Sch. ols.....	31,150.00	144,127.00	945.37			146,222.37	146,222.37					115,072.37
Soldiers' Orphans' Home.....	21,356.81	106,779.18	1,066.34			129,202.33	129,202.33	39,104.40			39,104.40	68,741.13
Soldiers' Orphans' Home.....	54,923.13	175,700.00				230,623.13	230,623.13		53,198.17	-77,105.97	100,364.14	73,455.80

Penitentiary, Anamosa.....	64,706 08	220,508 38	.....	222,568 60	.....	10,000 00	.....	222,568 60
Penitentiary, Ft. Madison.....	53,638 29	71,498 96	.....	75,508 97	.....	11,088 77	.....	64,465 20
State University.....	44,484 52	118,500 00	.....	123 5 94	.....	.....	.....	132,514 94
Normal School.....	44,336 00	53,000 00	.....	55,933 70	.....	.....	.....	55,933 70
Hospital, Insane, Cherokee.....	137,608 69	.....	.....	.....	.....	.....	.....	.....
Total.....	184,240 41	42,182,701 54	.....	829,616 56	821,231 70	.....	.....	81,391,005 66
Add cost of state improvement..	.....	.....	.....	.....	.....	946,046 14	977,176 70	953,938 78
Total cost to state.....	.....	.....	.....	.....	.....	.....	.....	964,240 41
Total.....	.....	.....	.....	.....	.....	.....	.....	82,315,246 07

* Expe-imentation and financial agent's salary. † Removal of nonresidents and visits for inspection. ‡ Transportation. § Escaped convicts' expense and visits for inspection. ¶ Investigation. †† Cost of support refunded by relatives. - United States aid. ° Refund by trustees.

ATTENDANCE AT AND INMATES IN STATE INSTITUTIONS.

NAME OF INSTITUTION.	NAME OF INSTITUTION.					
	1889.	1891.	1893.	1895.	1897.	1897.
Hospitals for the Insane.....	1,749	1,941	2,795	2,398	2,536	2,536
Institution for Feeble-Minded Children.....	406	454	478	570	678	678
Industrial Schools.....	475	519	546	588	651	651
Soldiers' Orphans' Home.....	365	400	418	466	498	498
Soldiers' Home.....	275	453	369	545	644	644
School for Deaf.....	376	290	290	301	304	304
Penitentiary, Anamosa.....	329	326	370	550	613	613
Penitentiary, Ft. Madison.....	386	411	409	441	528	528
College for Blind.....	188	140	141	158	118	118
Agricultural College.....	247	416	615	545	530	530
Normal School.....	541	746	818	1,049	1,444	1,444
State University.....	621	890	987	1,134	1,381	1,381
Total.....	5,703	6,896	7,596	8,784	9,887	9,887

Total..... Increased cost of support in eight years, 55 per cent. Increase in attendance in eight years, 72 8 per cent.

Note—\$107,881 should be deducted from amount of support for insane for biennial period ending 1897 to obtain net cost of support; that amount being advanced in 1893 in accordance with chapter 56, Laws Twenty-sixth General Assembly, permitting insane institutions to draw in advance for support for one quarter.

STATEMENT No. 25.

MISCELLANEOUS EXPENDITURES.

Showing the bills audited by the Executive Council in accordance with Section 120 of the Code, as amended by Chapter 142, Section 8, Acts of the Sixteenth General Assembly, from July 1, 1895, to June 30, 1897, inclusive.

DATE OF ISSUE.			Number of Warrant or	TO WHOM ISSUED.	ON WHAT ACCOUNT.	Amount.
Month.	Day.	Year.				
July.....	11	1895	1877	Iowa State Register.....	ADVERTISING— Publishing notice for bids and papers.....	\$ 5 75
December.....	9	1895	4339	Iowa State Register.....	Publ shing notice of city of second class.....	28 50
December.....	9	1895	4340	Iowa Falls Sentinel.....	Publishing notice of city of second class.....	8 00
December.....	9	1895	4341	Cresco Republican.....	Publishing notice of city of second class.....	8 00
December.....	9	1895	4343	John J. Clark.....	Publ shing notice of city of second class.....	4 00
January.....	2	1896	4800	D. G. Mont.....	Publishing notice of city of second class.....	3 50
January.....	2	1896	4801	Mystic Letter.....	Publishing notice of city of second class.....	3 75
January.....	2	1896	4802	Monticello Express.....	Publishing notice of city of second class.....	3 50
January.....	2	1896	4803	Shelby County Republican.....	Publishing notice of city of second class.....	3 50
January.....	24	1896	5305	The Courier, Waterloo.....	Publishing joint resolution No. 5 of Twenty-fifth General Assembly.....	11 65
January.....	24	1896	5307	The Republican, Grundy county.....	Publishing joint resolution No. 5 of Twenty-fifth General Assembly.....	11 65
January.....	24	1896	5308	The Herald, Cherokee.....	Publishing joint resolution No. 5 of Twenty-fifth General Assembly.....	11 65
January.....	24	1896	5309	The Gazette, Sibley.....	Publishing joint resolution No. 5 of Twenty-fifth General Assembly.....	11 65
January.....	23	1896	5323	Eldora Herald.....	Publishing notice of city of second class.....	11 65
February.....	21	1896	6092	New Nonpareil company.....	Publ shing notice of pardons for governor.....	8 00
March.....	6	1896	6093	Iowa State Register.....	Publishing notice of pardons for governor.....	7 50
March.....	6	1896	6094	Mrs. J. D. Ainsworth & Son.....	Publishing notice of pardons for governor.....	24 25
March.....	6	1896	65 7	Payne & Son.....	Publishing notice of pardons for governor.....	10 25
March.....	6	1896	6506	Herald Publishing company.....	Publishing notice of pardons for governor.....	12 50
March.....	6	1896	6507	Republican Publishing Co., Iowa City.....	Publishing notice of pardons for governor.....	6 00
March.....	6	1896	6510	Journal, Sioux City.....	Publishing notice of pardons for governor.....	6 00
March.....	6	1896	6511	Chandler Pub. Co., Ft. Madison.....	Publishing notice of pardons for governor.....	14 75
March.....	6	1896	6512	C. B. Moore, Adel.....	Publishing notice of pardons for governor.....	10 65
March.....	6	1896	6513	News, McGregor.....	Publishing notice of pardons for governor.....	8 75
March.....	6	1896	6514	Genwood Opinion.....	Publishing notice of pardons for governor.....	19 50
March.....	6	1896	6515	Herald Publishing company, Clinton.....	Publishing notice of pardons for governor.....	20 00
March.....	6	1896	6516	L. Young, Des Moines.....	Publishing notice of pardons for governor.....	10 00
March.....	6	1896	6516		Publishing notice of pardons for governor.....	7 50

May	4	1896	H. H. Toman	9074	Publication of act making appropriation for purchase of land for Cherokee hospital.....	7.00
May	21	1896	Centerville Citizen	8896	Publishing notice to applicants for mine inspectors' state examining board.....	2.00
May	21	1896	Newton Journal	8897	Publishing notice to applicants for mine inspectors' state examining board.....	3.00
May	21	1896	What Cheer Patriot	8898	Publishing notice to applicants for mine inspectors' state examining board.....	2.35
May	21	1896	Oskaloosa Herald	8539	Publishing notice to applicants for mine inspectors' state examining board.....	3.75
May	30	1896	Duncombe Bros.	8497	Publishing notice to applicants for mine inspectors' state examining board.....	1.00
July	25	1896	Gate City company	9080	Publishing notice for bids for supreme court reports.....	5.00
July	25	1896	Dubuque Times	9081	Publishing notice for bids for supreme court reports.....	10.75
July	25	1896	New Nonpareil company	9083	Publishing notice for bids for supreme court reports.....	8.75
July	25	1896	Perkins Bros. company	9083	Publishing notice for bids for supreme court reports.....	9.00
July	25	1896	Boone Republican	9094	Publishing notice to applicants for mine inspectors' state examining board.....	2.44
July	25	1896	Republican Print'g Co., Cedar Rapids	9107	Publishing notice for bids for supreme court reports.....	14.00
September	5	1896	Courier Printing company, Ottumwa	9811	Publishing notice to applicants for mine inspectors' state examining board.....	9.00
September	5	1896	Oskaloosa Times	9818	Publishing notice to applicants for mine inspectors' state examining board.....	2.00
October	23	1896	Iowa State Register	10386	Publishing warrant call for state treasurer.....	2.75
November	17	1896	Iowa State Register	10008	Publishing warrant call for state treasurer.....	3.00
March	3	1897	Iowa State Register	13218	Publishing act of special charter.....	1.33
March	12	1897	Iowa State Register	13310	Publishing legalizing notice.....	2.34
March	31	1897	Iowa State Register	13745	Publishing warrant call for state treasurer, etc.....	6.17
April	16	1897	Iowa State Register	14041	Publishing amendments to acts, etc.....	2.68
June	30	1897	Des Moines Leader	15612	Publishing bids for stationery and supplies.....	43.50
Total.....					\$	639.27
July	9	1895	O. E. Byrkit	1874	Blank books, blanks, printing, etc.—	12.75
July	11	1895	Iowa Printing company	1875	Printing envelopes for superintendent public instruction.....	49.10
July	11	1895	Lafayette Young	1876	Printing for state officers.....	187.51
July	23	1895	Bisshard Bros	321	Printing for state officers.....	7.75
July	31	1895	Lafayette Young	2104	Binding for state officers.....	120.05
August	2	1895	E. R. Conaway	2265	Printing for code commissioners.....	44.00
August	3	1895	Bisshard Bros	2265	Printing for state officers.....	9.75
August	25	1895	E. R. Conaway	2515	Engraving for geological survey.....	123.57
September	6	1895	Iowa Printing company	2570	Engraving for state officers.....	43.00
September	21	1895	Lafayette Young	2581	Binding, etc. for state officers.....	25.50
September	21	1895	J. D. Rowan	2523	Printing letter heads for superintendent public instruction.....	3.00
September	21	1895	Lafayette Young	2523	Printing for state officers.....	15.50
October	16	1895	Bisshard Bros	3240	Librarian for secretary of state.....	4.50
October	16	1895	Star Engraving company	3345	Printing for state officers.....	20.50
October	16	1895	Lafayette Young	3357	Binding envelopes and letter heads for state superintendent.....	10.25
November	18	1895	J. D. Rowan	3767	Librarian for governor's office.....	17.00
November	18	1895	Iowa Printing company	3769	Printing, binding, etc., for state officers.....	66.75
January	2	1896	Lafayette Young	4736		

STATEMENT NO. 25—CONTINUED.

DATE OF ISSUE.			TO WHOM ISSUED.	ON WHAT ACCOUNT.	Amount.
Month.	Day.	Year.			
January	2	1896	Richard Bros.	BLANK BOOKS, BLANKS PRINTING, ETC.—Continued—	19 25
January	2	1896	Kenyon Printing and Mfg company.	Printing for state officers.	1 75
January	17	1896	U. E. Byrkit.	Printing letter heads for geological survey.	80 50
January	28	1896	George A. Miller.	Printing envelopes, wrappers, etc., for state officers.	13 00
January	31	1896	Richard Bros.	Printing for state officers.	
January	31	1896	J. D. Rowen.	Printing envelopes and letter heads for superintendent of public instruction.	
February	21	1896	Matt Parrott & Sons.	General revenue warrant register for auditor of state.	13 75
March	6	1896	Iowa Printing company.	Lithographing for governor's office.	38 50
March	28	1896	U. E. Byrkit.	Printing envelopes for superintendent of public instruction.	10 25
March	28	1896	George A. Miller.	Printing letter heads for geological survey.	13 10
April	20	1896	Lafayette Young.	Binding, folding circulars, etc., for state officers.	1 50
April	20	1896	Richard Bros.	Printing for state officers.	53 64
April	20	1896	Richard Bros.	Printing for state officers.	37 45
April	20	1896	Star Engraving company.	Lithographing for agricultural society and secretary of state.	34 80
May	4	1896	Richard Bros.	Printing for state officers.	102 66
May	4	1896	Lafayette Young.	Binding and mounting map for geological survey.	18 15
May	21	1896	Lafayette Young.	Binding for state officers.	3 00
May	30	1896	Star Engraving company.	Blank books for pharmacy commission office.	315 55
May	30	1896	Cartier & Hussey.	Blank books for pharmacy commission office.	35 40
May	30	1896	Iowa Printing company.	Lithographing for state officers.	18 25
May	30	1896	Dubuque Times.	Printing laws, Twenty-sixth General Assembly.	111 00
June	25	1896	Lafayette Young.	Binding for state officers.	8 75
July	25	1896	Iowa State Register.	Printing laws of Twenty-sixth General Assembly.	188 75
July	25	1896	Des Moines Leader.	Printing laws of Twenty-sixth General Assembly.	179 60
July	25	1896	Richard Bros.	Printing for state officers.	217 48
July	28	1896	Cartier & Hussey.	Printing building and loan blank for auditor of state.	24 65
August	3	1896	Lafayette Young.	Printing envelopes and letter heads for labor commissioner.	181 88
August	8	1896	Schulist & Sanger.	Printing for state officers.	286 05
August	20	1896	Richard Bros.	Lithographing for state auditor.	8 50
August	20	1896	Schulist & Sanger.	Printing for superintendent of public instruction.	23 35
September	9	1896	Iowa Printing company.	Lithographing for state officers.	25 00
September	13	1896	F. E. Conaway.	Lithographing and printing for state officers.	3 10
September	13	1896	Schulist & Sanger.	Printing letter heads for treasurer of state.	56 00
October	1	1896	Richard Bros.	Printing for state officers.	183 98
October	1	1896	Iowa Printing company.	Lithographing warrants and certificates for auditor of state and secretary of state.	2 50
October	21	1896	Dr. Ulysses Grant.	Lithographing for geological society.	27 25
October	23	1896			93 80
					8 00

November..	17	1895	Carter & Hussey	11011	Printing for auditor of state.	2.50
December..	28	1895	Lafayette Young	11066	Binding, etc., for state officers.	153.50
December..	31	1896	Richard Bros	11460	Printing for state officers.	30.50
December..	11	1896	Iowa Printing company	11603	Lithographing for state officers.	66.50
January...	3	1897	Richard Bros	11873	Printing for state officers.	33.25
January...	3	1897	C. E. Byrkit	11883	Printing for state officers.	33.25
January...	2	1897	Star Engraving company	11886	Engraving for Official Register.	15.50
January...	2	1897	Star Engraving company	11883	Engraving for Governor.	30.50
January...	30	1897	Lafayette Young	11976	Binding for state officers.	288.10
February...	1	1897	Richard Bros	12574	Printing for state officers.	13.75
February...	20	1897	Schriebe Printing company	12668	Printing for state officers.	33.00
March.....	1	1897	Iowa Printing company	13064	Printing for state officers.	10.75
March.....	3	1897	Richard Bros	13211	Printing for state officers.	119.50
March.....	31	1897	C. E. Byrkit	13215	Printing for auditor's office.	1.75
March.....	31	1897	C. E. Byrkit	13726	Printing for state officers.	35.00
March.....	31	1897	Richard Bros	13743	Printing for superintendent of public instruction.	9.25
March.....	31	1897	Schriebe Printing company	13746	Printing for state officers.	5.25
April.....	16	1897	Seabrist Printing company	14067	Printing for secretary of state.	21.00
April.....	22	1897	Geo A Miller Printing company	14150	Printing for governor's office.	1.25
April.....	23	1897	Wells & Welch	14153	Printing for secretary of state.	8.50
April.....	22	1897	Seabrist Printing company	14451	Printing for secretary of state.	16.00
May.....	8	1897	Richard Bros	14851	Engraving and printing for governor's office.	6.75
May.....	15	1897	Carter & Hussey	14865	Bank circulars and books for auditor's office.	31.50
May.....	17	1897	Waters-Talbot Printing company.	14874	Printing envelopes for secretary of state.	31.10
June.....	1	1897	Perkins Bros	15251	Books for auditor of state and secretary of state.	10.50
June.....	1	1897	C. E. Byrkit	15263	Printing envelopes for superintendent of public instruction.	4.00
			Total			53.50
						8.50
						\$ 4,174.11
July.....	31	1895	Linton Bennett.	2139	Census—	
July.....	31	1895	Lenora Landers.	2190	Services for July as census clerk.	75.00
July.....	31	1895	W. M. McFarland.	2405	Services for July as census clerk.	75.00
August...	16	1895	W. M. McFarland.	2405	Pay roll for census clerks.	2,754.00
August...	17	1895	A. H. Rothlin.	2591	Pay roll for census clerks.	2,754.00
August...	31	1895	W. M. McFarland.	2591	Junior of census clerks.	2,157.50
August...	14	1895	Amos Brandt	27-2	Pay roll for census clerks.	2,298.00
September.	30	1895	John H. Merkins	3011	Services as census clerk from Sept. 16 to Sept. 30, inclusive.	53.00
September.	30	1895	J. B. Hark	3013	Services as census clerk from Sept. 16 to Sept. 30, inclusive.	53.00
September.	30	1895	J. B. Hutchinson	3014	Services as census clerk from Sept. 16 to Sept. 30, inclusive.	33.10
September.	30	1895	A. F. Demerest.	3015	Services as census clerk from Sept. 16 to Sept. 30, inclusive.	33.00
September.	30	1895	John A. Shannon	3016	Services as census clerk from Sept. 16 to Sept. 30, inclusive.	33.00
September.	30	1895	W. T. Miller.	3017	Services as census clerk from Sept. 16 to Sept. 30, inclusive.	33.00
September.	30	1895	A. L. Miner.	3018	Services as census clerk from Sept. 16 to Sept. 30, inclusive.	33.00
September.	30	1895	D. W. Moss.	3019	Services as census clerk from Sept. 16 to Sept. 30, inclusive.	33.00
September.	30	1895	W. H. Weert.	3020	Services as census clerk from Sept. 16 to Sept. 30, inclusive.	33.00
September.	30	1895	Martha Greenleaf.	3021	Services as census clerk from Sept. 16 to Sept. 30, inclusive.	33.00
September.	30	1895	Jean Smith	3022	Services as census clerk from Sept. 16 to Sept. 30, inclusive.	33.00

STATEMENT NO. 25.—CONTINUED.

DATE OF ISSUE.			Number of Warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	Amount.
Month.	Day.	Year.				
September.	30	1895	3023	Mame Hanna	Census— Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3024	Lizzie H. Byrkit.	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3025	Aurelia W. Whitaker.	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3026	Zella Davis	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3027	Lizzie M. Conger	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3028	J. B. Turner	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3029	Mattie E. Saylor	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3030	W. D. Hammit.	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3031	Arthur Babbitt.	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3032	B. O. Johnson.	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3033	Adahde Maysent.	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3034	Lulu Chapman	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3035	Merle McFarland	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3036	E. J. Smith	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3037	Nellie Young	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3038	Thelma Myers	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3039	Ella Scoville	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3040	Mary L. Richards	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3041	Eva Hussey	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3042	H. Griffin	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3043	Beatrice Labour	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3044	M. A. Raney	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3045	Jennie F. Balch	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3046	S. M. Baker	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3047	Edith Berquist	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3048	Guy Dobson	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3049	C. A. Doolittle	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3050	J. A. Dundas	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3051	I. T. Hoge	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3052	Olara Gates	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3053	A. S. Miller	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3054	Mabel Patrick	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3055	M. Rubens.	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3056	James Smith	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3057	Madge Taylor	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3058	C. E. Young	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3059	E. E. Gadd	Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00
September.	30	1895	3060		Services as census clerk from Sept. 16 to Sept. 30, inclusive.....	30.00

STATEMENT NO. 25—CONTINUED.

DATE OF ISSUE.			Number of Warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	Amount.
Month.	Day.	Year.				
October	18	1895	3324	Laura Rehkopf.....	Census—Continued— Services as census clerk for October.	\$1 00
October	18	1895	3325	Mary L. Richards.....	Services as census clerk for October.	\$1 00
October	31	1895	3326	Mattie E. Saylor.....	Services as census clerk for October.	\$1 00
October	31	1895	3327	John A. Shannon.....	Services as census clerk for October.	\$1 00
October	31	1895	3328	Kate C. Shannon.....	Services as census clerk for October.	\$1 00
October	31	1895	3329	Jean Smith.....	Services as census clerk for October.	\$1 00
October	31	1895	3330	J. E. Turner.....	Services as census clerk for October.	\$1 00
October	31	1895	3331	W. H. Waters.....	Services as census clerk for October.	\$1 00
October	31	1895	3332	Jas. H. Weaver.....	Services as census clerk for October.	\$1 00
October	31	1895	3333	Aurelia Whitaker.....	Services as census clerk for October.	\$1 00
October	31	1895	3334	Nellie Young.....	Services as census clerk for October.	\$1 00
October	31	1895	3335	O. H. Johnson.....	Services as census clerk for October.	\$1 00
October	31	1895	3336	F. D. Baker.....	Services as census clerk for October.	\$1 00
October	31	1895	3337	Fannie Cook.....	Services as census clerk for October.	\$1 00
October	31	1895	3338	Mrs. F. D. Baker.....	Services as census clerk for October.	\$1 00
October	31	1895	3339	Clara Gates.....	Services as census clerk for October.	\$1 00
October	31	1895	3340	Lulu Chapman.....	Services as census clerk for October.	\$1 00
October	31	1895	3341	Lenora Landers.....	Services as census clerk for October.	\$1 00
October	31	1895	3342	Linton Bennett.....	Services as census clerk for October.	\$1 00
October	31	1895	3343	M. A. Rany.....	Services as census clerk for October.	\$1 00
October	31	1895	3344	S. M. Baker.....	Services as census clerk for October.	\$1 00
October	31	1895	3345	Jennie F. Balch.....	Services as census clerk for October.	\$1 00
October	31	1895	3346	Ruth Bather.....	Services as census clerk for October.	\$1 00
October	31	1895	3347	J. A. Beebe.....	Services as census clerk for October.	\$1 00
October	31	1895	3348	Edith Berquist.....	Services as census clerk for October.	\$1 00
October	31	1895	3349	A. H. Botkin.....	Services as census clerk for October.	\$1 00
October	31	1895	3350	A. H. Boyce.....	Services as census clerk for October.	\$1 00
October	31	1895	3351	N. Olaf Carper.....	Services as census clerk for October.	\$1 00
October	31	1895	3352	Corinne Chamberlain.....	Services as census clerk for October.	\$1 00
October	31	1895	3353	Chas. Diller.....	Services as census clerk for October.	\$1 00
October	31	1895	3354	J. A. Dundas.....	Services as census clerk for October.	\$1 00
October	31	1895	3355	O. C. Doolittle.....	Services as census clerk for October.	\$1 00
October	31	1895	3356	Harry Frank.....	Services as census clerk for October.	\$1 00
October	31	1895	3357	E. E. Gadd.....	Services as census clerk for October.	\$1 00
October	31	1895	3358	J. T. Hoge.....	Services as census clerk for October.	\$1 00
October	31	1895	3359	Mamie B. Howe.....	Services as census clerk for October.	\$1 00
October	31	1895	3360	Tom Jay.....	Services as census clerk for October.	\$1 00
October	31	1895	3361	Adelaide Jenks.....	Services as census clerk for October.	\$1 00

STATEMENT NO. 25—CONTINUED.

DATE OF ISSUE.			Number of Warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	Amount.
Month.	Day.	Year.				
November..	20	1895	4136	J. B. Black.....	Census—Continued—	75.00
November..	20	1895	4137	N. C. Carper.....	Services as clerk of census for November.	75.00
November..	30	1895	4138	Elizabeth Conger.....	Services as clerk of census for November.	75.00
November..	30	1895	4139	Fannie Cook.....	Services as clerk of census for November.	75.00
November..	30	1895	4140	Zella Davis.....	Services as clerk of census for November.	75.00
November..	30	1895	4141	A. F. Demorest.....	Services as census clerk for November.	69.00
November..	30	1895	4142	Charles Diller.....	Services as census clerk for November.	75.00
November..	30	1895	4143	W. T. Diller.....	Services as census clerk for November.	69.00
November..	30	1895	4144	Harry Frank.....	Services as census clerk for November.	75.00
November..	30	1895	4145	Clara L. Gates.....	Services as census clerk for November.	75.00
November..	30	1895	4146	George Hetherington.....	Services as census clerk for November.	69.00
November..	30	1895	4147	J. I. Loge.....	Services as census clerk for November.	75.00
November..	30	1895	4148	C. B. Johnson.....	Services as census clerk for November.	75.00
November..	30	1895	4149	Beatrice Labour.....	Services as census clerk for November.	75.00
November..	30	1895	4150	Merle McFarland.....	Services as census clerk for November.	75.00
November..	30	1895	4151	Adelaide Maysent.....	Services as census clerk for November.	75.00
November..	30	1895	4152	A. S. Miner.....	Services as census clerk for November.	60.00
November..	30	1895	4153	D. W. Moss.....	Services as census clerk for November.	75.00
November..	30	1895	4154	B. C. Moulton.....	Services as census clerk for November.	75.00
November..	30	1895	4155	Edna Mower.....	Services as census clerk for November.	75.00
November..	30	1895	4156	Fannie Myers.....	Services as census clerk for November.	75.00
November..	30	1895	4157	M. Rubens.....	Services as census clerk for November.	75.00
November..	30	1895	4158	Jennie Saulsbury.....	Services as census clerk for November.	75.00
November..	30	1895	4159	Clara Smith.....	Services as census clerk for November.	75.00
November..	30	1895	4160	Jean Smith.....	Services as census clerk for November.	75.00
November..	30	1895	4161	Jane Stradley.....	Services as census clerk for November.	75.00
November..	30	1895	4162	F. J. Smith.....	Services as census clerk for November.	27.00
November..	30	1895	4163	Mayme Young.....	Services as census clerk for November.	75.00
November..	30	1895	4164	Charles Young.....	Services as census clerk for November.	75.00
November..	30	1895	4165	Nealie B. Young.....	Services as census clerk for November.	92.00
November..	30	1895	4166	M. A. Ramey.....	Services as census clerk for November.	75.00
November..	30	1895	4167	Ruth Rafter.....	Services as census clerk for November.	75.00
November..	30	1895	4168	Edith Berquist.....	Services as census clerk for November.	75.00
November..	30	1895	4169	C. O. Doolittle.....	Services as census clerk for November.	64.00
November..	30	1895	4170	Mary C. Newcomb.....	Services as census clerk for November.	75.00
November..	30	1895	4171	Mary Nyland.....	Services as census clerk for November.	75.00
November..	30	1895	4172	Margarette Opdyke.....	Services as census clerk for November.	75.00
November..	30	1895	4173	Ella Scottle.....	Services as census clerk for November.	75.00

November..	30	1896	Carrie O. Sherman.	4174	Services as census clerk for November.	75.00
November..	30	1896	S. H. Sibley.	4175	Services as census clerk for November.	75.00
November..	30	1896	Madge Taylor.	4176	Services as census clerk for November.	75.00
November..	30	1896	F. C. Taylor.	4177	Services as census clerk for November.	75.00
November..	30	1896	Angela Whitaker.	4178	Services as census clerk for Nov. mber.	43.00
December..	31	1896	John H. Merkins.	4447	Services as census clerk to December 14th, inclusive.	43.00
December..	31	1896	Armed W. Brant.	4447	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	Fred L. Baker.	4448	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	Nellie Baker.	4449	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	T. W. Baker.	4451	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	N. Clay.	4451	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	N. Clay Garner.	4452	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	Elizabeth Conger.	4453	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	Fannie Cook.	4454	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	Zeph Davis.	4455	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	W. T. Dillier.	4456	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	M. E. Hanna.	4457	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	C. B. Johnson.	4458	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	Beatrice Labour.	4459	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	Merle McFarland.	4460	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	Annale Mayse.	4461	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	A. S. Miner.	4462	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	D. W. Moss.	4463	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	E. C. Moulton.	4464	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	Fannie Myers.	4465	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	E. J. Smith.	4466	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	Charles O. Young.	4467	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	F. W. Ricknell.	4468	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	Charles Diller.	4469	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	Harry Frank.	4470	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	George B. Hetherington.	4471	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	Clara L. Gates.	4472	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	T. T. Hoke.	4473	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	Edna Mower.	4474	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	M. Rubens.	4475	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	Clara Smith.	4476	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	Jean Stradley.	4477	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	Mayme Young.	4478	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	Nellie B. Young.	4479	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	M. A. Roney.	4480	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	C. C. Doolittle.	4481	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	Ruth Bather.	4482	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	Edith Berquist.	4483	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	Mary A. Newcomb.	4484	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	Mary Nyland.	4485	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896	Ellis Scoville.	4486	Services as census clerk to December 14th, inclusive.	36.00
December..	31	1896		4490	Services as census clerk to December 14th, inclusive.	36.00

STATEMENT NO. 25—CONTINUED.

DATE OF ISSUE.			Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	Amount.
Month.	Day.	Year.				
December	17	1895	4491	Charlie G. Sherman.....	Census as census clerk to December 14th.	36.00
December	17	1895	4492	S. H. Shibley.....	Services as census clerk to December 14th.	36.00
December	17	1895	4493	Madge Taylor.....	Services as census clerk to December 14th.	36.00
December	17	1895	4494	Margaret Opdyke.....	Services as census clerk to December 14th.	36.00
December	17	1895	4495	Amelia Whitaker.....	Services as census clerk to December 14th.	36.00
December	17	1895	4496	Jennie Salisbury.....	Services as census clerk to December 14th.	36.00
December	17	1895	4497	Lulu Chapman.....	Services as census clerk to December 14th.	36.00
December	17	1895	4498	Linton Bennett.....	Services as census clerk to December 14th.	36.00
December	31	1895	4499	John H. Merkins.....	Services as census clerk from December 16th to December 31st.	35.00
December	31	1895	4500	Amos W. Brandt.....	Services as census clerk from December 16th to December 31st.	35.00
December	31	1895	4501	Frank D. Baker.....	Services as census clerk from December 16th to December 31st.	35.00
December	31	1895	4502	Fred L. Baker.....	Services as census clerk from December 16th to December 31st.	35.00
December	31	1895	4503	Mrs. Millie Baker.....	Services as census clerk from December 16th to December 31st.	35.00
December	31	1895	4504	Samuel W. Baker.....	Services as census clerk from December 16th to December 31st.	35.00
December	31	1895	4505	J. B. Black.....	Services as census clerk from December 16th to December 31st.	35.00
December	31	1895	4506	Elizabeth Conger.....	Services as census clerk from December 16th to December 31st.	35.00
December	31	1895	4507	Flannery Cook.....	Services as census clerk from December 16th to December 31st.	35.00
December	31	1895	4508	Zella Davis.....	Services as census clerk from December 16th to December 31st.	35.00
December	31	1895	4509	A. F. Demorest.....	Services as census clerk from December 16th to December 31st.	35.00
December	31	1895	4510	W. T. Diller.....	Services as census clerk from December 16th to December 31st.	35.00
December	31	1895	4511	Mame Hanna.....	Services as census clerk from December 16th to December 31st.	35.00
December	31	1895	4512	C. B. Johnson.....	Services as census clerk from December 16th to December 31st.	35.00
December	31	1895	4513	Beatrice Labour.....	Services as census clerk from December 16th to December 31st.	35.00
December	31	1895	4514	Adelaide Maysent.....	Services as census clerk from December 16th to December 31st.	35.00
December	31	1895	4515	A. S. Miner.....	Services as census clerk from December 16th to December 31st.	35.00
December	31	1895	4516	D. W. Moss.....	Services as census clerk from December 16th to December 31st.	35.00
December	31	1895	4517	B. C. Moulton.....	Services as census clerk from December 16th to December 31st.	35.00
December	31	1895	4518	Fannie Myers.....	Services as census clerk from December 16th to December 31st.	35.00
December	31	1895	4519	T. J. Smith.....	Services as census clerk from December 16th to December 31st.	35.00
December	31	1895	4520	Charles Young.....	Services as census clerk from December 16th to December 31st.	35.00
December	31	1895	4521	Amelia Whitaker.....	Services as census clerk from December 16th to December 31st.	35.00
December	31	1895	4522	Lulu Chapman.....	Services as census clerk from December 16th to December 31st.	35.00
December	31	1895	4523	Linton Bennett.....	Services as census clerk from December 16th to December 31st.	35.00
December	31	1895	4524	Lenora Landers.....	Services as census clerk from December 16th to December 31st.	35.00
December	31	1895	4525	Jennie Salisbury.....	Services as census clerk from December 16th to December 31st.	35.00
December	31	1895	4526	Frank W. Hicknell.....	Services as census clerk for month of December.	75.00
December	31	1895	4527	Jessie V. Hicknell.....	Services as census clerk from December 16th to December 31st.	31.00
December	31	1895	4528	Charles Diller.....	Services as census clerk from December 16th to December 31st.	52.01
December	31	1895	4529	Charles Diller.....	Services as census clerk from December 16th to December 31st.	39.00

Census—Continued—

STATEMENT NO. 25—CONTINUED.

DATE OF ISSUE.			Number of Warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	Amount.
Month.	Day.	Year.				
January	18	1896	5488	Mary Newcomb.....	Omaus—Continued— Services as census clerk for January.....	78 00
January	18	1896	5489	Ella Scoville.....	Services as census clerk for January.....	78 00
January	21	1896	5490	Mary Nyland.....	Services as census clerk for January.....	78 00
January	31	1896	5491	M. A. Ransy.....	Services as census clerk for January.....	78 00
January	31	1896	5492	Jessie Bicknell.....	Services as census clerk for January.....	78 00
January	31	1896	5493	Millie Baker.....	Services as census clerk for January.....	78 00
January	31	1896	5494	G. B. Hetherington.....	Services as census clerk for January.....	78 00
January	31	1896	5495	Fannie Myers.....	Services as census clerk for January.....	78 00
January	31	1896	5496	Mattie Saylor.....	Services as census clerk for January.....	78 00
January	31	1896	5497	Lenora Landers.....	Services as census clerk for January.....	78 00
January	31	1896	5498	Linton Rennett.....	Services as census clerk for January.....	78 00
January	31	1896	5499	Walter Harris.....	Services as census clerk for January.....	78 00
January	31	1896	5500	Margarette Opdyke.....	Services as census clerk for January.....	78 00
February	15	1896	6027	M. A. Ransy.....	Services as census clerk from February 1 to 15.....	39 00
February	15	1896	6028	O. C. Doollittle.....	Services as census clerk from February 1 to 15.....	39 00
February	20	1896	6406	Ruth Bathier.....	Services as census clerk from February 1 to February 20.....	75 00
February	20	1896	6409	Zella Davis.....	Services as census clerk from February 1 to February 20.....	75 00
February	20	1896	6410	Manie Hanna.....	Services as census clerk from February 1 to February 20.....	75 00
February	20	1896	6411	Jennie Salisbury.....	Services as census clerk from February 1 to February 20.....	75 00
February	20	1896	6412	Mary Newcomb.....	Services as census clerk from February 1 to February 20.....	75 00
February	20	1896	6413	R. H. Lebour.....	Services as census clerk from February 1 to February 20.....	75 00
February	20	1896	6414	J. H. Perkins.....	Services as census clerk from February 1 to February 20.....	75 00
February	20	1896	6415	C. H. Johnson.....	Services as census clerk from February 1 to February 20.....	75 00
February	20	1896	6416	Jessie V. Blacknell.....	Services as census clerk from February 1 to February 20.....	75 00
February	20	1896	6417	Elizabeth Conger.....	Services as census clerk from February 1 to February 20.....	75 00
February	20	1896	6418	Edith Berquist.....	Services as census clerk from February 1 to February 20.....	75 00
February	20	1896	6419	Madge Taylor.....	Services as census clerk from February 1 to February 20.....	75 00
February	20	1896	6420	Margarette Opdyke.....	Services as census clerk from February 1 to February 20.....	75 00
February	20	1896	6421	Blas. O. Young.....	Services as census clerk from February 1 to February 20.....	75 00
February	20	1896	6422	E. W. Moniton.....	Services as census clerk from February 1 to February 20.....	75 00
February	20	1896	6423	S. W. Baker.....	Services as census clerk from February 1 to February 20.....	75 00
February	20	1896	6424	A. W. Demorest.....	Services as census clerk from February 1 to February 20.....	75 00
February	20	1896	6425	Mary Nyland.....	Services as census clerk from February 1 to February 20.....	75 00
February	20	1896	6426	Millie Baker.....	Services as census clerk from February 1 to February 20.....	75 00
February	20	1896	6427	George B. Hetherington.....	Services as census clerk from February 1 to February 20.....	75 00
February	20	1896	6428	Fannie Myers.....	Services as census clerk from February 1 to February 20.....	75 00
February	20	1896	6429	Mattie Saylor.....	Services as census clerk from February 1 to February 20.....	75 00

STATEMENT NO. 25—CONTINUED.

DATE OF ISSUE.			Number of Warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	Amount.
Month.	Day.	Year.				
CENSUS—Continued—						
April	30	1896	8033	Bee Labour	Services as census clerk from April 1 to April 30	75.00
April	30	1896	8034	Linton Bennett	Services as census clerk from April 1 to April 30	75.00
April	30	1896	8035	Lenora Landers	Services as census clerk from April 1 to April 30	75.00
May	30	1896	8483	Beatrice Labour	Services as census clerk for May	8.00
May	30	1896	8484	Jennie Salisbury	Services as census clerk for May	8.00
May	30	1896	8485	Linton Bennett	Services as census clerk for May	75.00
May	30	1896	8486	Lenora Landers	Services as census clerk for May	75.00
June	30	1896	8721	Linton Bennett	Services as census clerk for June	75.00
June	30	1896	8722	Lenora Landers	Services as census clerk for June	75.00
July	31	1896	8296	Linton Bennett	Services as census clerk for July	75.00
July	31	1896	8770	Lenora Landers	Services as census clerk for July	75.00
August	31	1896	8723	Linton Bennett	Services as census clerk for August	75.00
August	31	1896	8724	Lenora Landers	Services as census clerk for August	75.00
September	30	1896	10284	Linton Bennett	Services as census clerk for September	75.00
September	30	1896	10285	Lenora Landers	Services as census clerk for September	75.00
Total						\$ 80,506.00
CLERK OF EXECUTIVE COUNCIL—						
July	31	1895	2187	Frank E. Landers	Clerk of executive council	125.00
August	31	1895	2575	Frank E. Landers	Clerk of executive council	125.00
September	30	1895	2694	Frank E. Landers	Clerk of executive council	125.00
October	31	1895	3482	Frank E. Landers	Clerk of executive council	125.00
November	30	1895	4087	Frank E. Landers	Clerk of executive council	125.00
December	17	1895	4500	Frank E. Landers	Clerk of executive council	25.00
December	31	1895	4747	Frank E. Landers	Clerk of executive council	100.00
January	31	1896	5374	Frank E. Landers	Clerk of executive council	125.00
February	29	1896	6130	Frank E. Landers	Clerk of executive council	125.00
March	31	1896	6886	Frank E. Landers	Clerk of executive council	125.00
April	30	1896	8025	Frank E. Landers	Clerk of executive council	125.00
May	30	1896	8490	Frank E. Landers	Clerk of executive council	125.00
June	30	1896	8726	Frank E. Landers	Clerk of executive council	125.00
July	31	1896	9296	Frank E. Landers	Clerk of executive council	125.00
August	31	1896	9716	Frank E. Landers	Clerk of executive council	125.00
September	30	1896	10281	Frank E. Landers	Clerk of executive council	125.00
October	31	1896	10768	Frank E. Landers	Clerk of executive council	125.00
November	30	1896	11151	Frank E. Landers	Clerk of executive council	125.00
December	31	1896	11789	Frank E. Landers	Clerk of executive council	125.00
January	31	1897	12835	Frank E. Landers	Clerk of executive council	125.00

February.....	27	1897	A. E. Shipley	12038	Clerk of executive council	135.00
March.....	31	1897	A. E. Shipley	12630	Clerk of executive council	135.00
April.....	30	1897	A. E. Shipley	14331	Clerk of executive council	135.00
May.....	31	1897	A. E. Shipley	15206	Clerk of executive council	135.00
June.....	30	1897	A. E. Shipley	15596	Clerk of executive council	135.00
Total.....						\$ 3,000.00
CLERKS DOCUMENT DEPARTMENT—						
December.....	31	1895	N. O. Carper	4751	Clerk document department	39.00
December.....	31	1895	N. D. Wiler	4752	Clerk document department	39.00
January.....	31	1896	N. O. Carper	5500	Clerk document department	75.00
January.....	31	1896	N. D. Wiler	5501	Clerk document department	75.00
March.....	5	1896	A. L. Miner	6476	Clerk document department	75.00
March.....	5	1896	J. F. Hoge	6477	Clerk document department	75.00
March.....	31	1896	A. L. Miner	7001	Clerk document department	75.00
March.....	31	1896	A. F. Hoge	8023	Clerk document department	75.00
April.....	30	1896	N. O. Carper	8030	Clerk document department	75.00
April.....	30	1896	A. L. Miner	8031	Clerk document department	75.00
May.....	30	1896	N. D. Wiler	8032	Clerk document department	75.00
May.....	30	1896	A. S. Carper	8453	Clerk document department	75.00
June.....	30	1896	A. S. Carper	8724	Clerk document department	75.00
July.....	31	1896	A. S. Carper	9274	Clerk document department	75.00
August.....	31	1896	A. S. Carper	9718	Clerk document department	75.00
September.....	30	1896	A. S. Carper	10293	Clerk document department	75.00
October.....	31	1896	A. S. Carper	10739	Clerk document department	75.00
November.....	30	1896	A. S. Carper	11154	Clerk document department	75.00
December.....	31	1896	A. S. Carper	11569	Clerk document department	75.00
January.....	31	1897	A. S. Carper	11792	Clerk document department	75.00
January.....	30	1897	A. S. Carper	12073	Clerk document department	75.00
January.....	30	1897	W. H. Windsor	12398	Clerk document department	40.00
January.....	30	1897	W. H. Windsor	12399	Clerk document department	40.00
January.....	30	1897	W. H. Windsor	12399	Clerk document department	40.00
February.....	27	1897	W. H. Windsor	12399	Clerk document department	40.00
February.....	27	1897	W. H. Windsor	12399	Clerk document department	40.00
February.....	27	1897	W. H. Windsor	12399	Clerk document department	40.00
February.....	27	1897	W. H. Windsor	12399	Clerk document department	40.00
March.....	31	1897	W. H. Windsor	12399	Clerk document department	40.00
March.....	31	1897	W. H. Windsor	12399	Clerk document department	40.00
March.....	31	1897	W. H. Windsor	12399	Clerk document department	40.00
April.....	30	1897	W. H. Windsor	12399	Clerk document department	40.00
April.....	30	1897	W. H. Windsor	12399	Clerk document department	40.00
April.....	30	1897	W. H. Windsor	12399	Clerk document department	40.00
April.....	30	1897	W. H. Windsor	12399	Clerk document department	40.00
May.....	31	1897	W. H. Windsor	12399	Clerk document department	40.00
May.....	31	1897	W. H. Windsor	12399	Clerk document department	40.00
May.....	31	1897	W. H. Windsor	12399	Clerk document department	40.00
May.....	31	1897	W. H. Windsor	12399	Clerk document department	40.00
June.....	30	1897	W. H. Windsor	12399	Clerk document department	40.00
Total.....						\$ 2,445.51
CLERK SUPPLY DEPARTMENT—						
March.....	5	1896	Merle McFarland	6473	Clerk supply department	75.00
April.....	17	1896	Merle McFarland	7714	Clerk supply department	75.00

STATEMENT NO. 25—CONTINUED.

DATE OF ISSUE.			Number of Warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	Amount.
Month.	Day.	Year.				
April.....	17	1886	8029	Merle McFarland.....	CLERK SUPPLY DEPARTMENT—Continued—	\$ 50.00
January.....	30	1887	1281	Guy Dobson.....	Clerk supply department.....	63.46
February.....	27	1887	1304	Guy Dobson.....	Clerk supply department.....	75.00
March.....	31	1887	1363	Guy Dobson.....	Clerk supply department.....	75.00
April.....	30	1887	1423	Guy Dobson.....	Clerk supply department.....	75.00
May.....	31	1887	15208	Guy Dobson.....	Clerk supply department.....	50.00
Total.....						\$ 517.46
July.....	23	1885	2019	White Line Transfer company.....	DRAYAGE AND FREIGHT—	.80
July.....	31	1885	3194	Des Moines Transfer company.....	Freight and drayage on books.....	212.88
July.....	31	1885	2167	White Line Transfer company.....	Freight and drayage on guns to capitol grounds.....	.90
August.....	2	1885	2299	L. Guy.....	Freight and drayage on stationery.....	1.50
August.....	31	1885	2314	White Line Transfer company.....	Drayage on paper to state printer.....	.70
September.....	21	1885	2779	White Line Transfer company.....	Freight and drayage on paper.....	43.77
September.....	21	1885	2832	White Line Transfer company.....	Freight and drayage for supply department.....	4.80
October.....	16	1885	3352	White Line Transfer company.....	Freight and drayage for supply department.....	23.65
November.....	18	1885	3733	White Line Transfer company.....	Freight and drayage for supply department.....	.50
January.....	2	1886	4310	Blue Line Transfer company.....	Freight and drayage on books, paper, etc.....	17.10
January.....	28	1886	5325	Blue Line Transfer company.....	Freight and drayage on paper and hauling paper to state printer.....	16.60
January.....	28	1886	5323	White Line Transfer company.....	Freight and drayage on book cases and books.....	8.20
February.....	21	1886	5971	White Line Transfer company.....	Freight and drayage on books.....	2.15
March.....	6	1886	6501	Blue Line Transfer company.....	Freight and drayage on books and paper.....	11.70
March.....	6	1886	6602	White Line Transfer company.....	Freight and drayage on books.....	7.00
April.....	20	1886	7753	White Line Transfer company.....	Freight and drayage on books and envelopes.....	6.90
April.....	20	1886	7763	Blue Line Transfer company.....	Freight and drayage on paper.....	13.60
May.....	21	1886	8390	Blue Line Transfer company.....	Drayage on paper to state printer.....	8.00
May.....	30	1886	8504	White Line Transfer company.....	Freight and drayage on books and paper.....	3.20
July.....	25	1886	9062	Blue Line Transfer company.....	Drayage on paper to state printer.....	2.00
July.....	25	1886	9310	White Line Transfer company.....	Freight and drayage on paper.....	14.60
August.....	3	1886	9311	White Line Transfer company.....	Freight and drayage on books and paper.....	14.60
August.....	20	1886	9317	Blue Line Transfer company.....	Freight and drayage on books.....	6.50
August.....	20	1886	9315	White Line Transfer company.....	Freight and drayage on books and paper.....	5.50
September.....	7	1886	9449	Blue Line Transfer company.....	Freight and drayage on books and hauling paper to state printer.....	13.59
October.....	23	1886	10086	Blue Line Transfer company.....	Drayage on paper to state printer.....	4.50
December.....	8	1886	11445	Blue Line Transfer company.....	Freight and drayage on books.....	3.67

December..	17	1895	Blue Line Transfer company	11573	Freight and drayage on books for state library	7.56
December..	17	1895	Blue Line Transfer company	11573	Freight on paper to state printer	1.90
December..	17	1895	White Line Transfer company	11574	Freight and drayage on books	15.93
December..	17	1895	Merchants' Transfer company	11576	Freight and drayage on paper from document department	50.34
January..	21	1897	White Line Transfer company	13008	Freight and drayage on books from document department	4.50
January..	21	1897	Blue Line Transfer company	13009	Freight on paper to state printer	63.68
February..	11	1897	White Line Transfer company	13054	Freight and drayage on books from document department	3.00
February..	11	1897	Blue Line Transfer company	13050	Freight on paper to state printer	3.90
March..	3	1897	Blue Line Transfer company	13009	Freight on paper to state printer	3.00
March..	31	1897	Blue Line Transfer company	13744	Freight on paper to state printer	6.00
April..	23	1897	Blue Line Transfer company	13744	Freight on paper to state printer	37.77
June..	1	1897	Blue Line Transfer company	13253	Freight and drayage on books for state library	10.70
June..	1	1897	White Line Transfer company	13255	Freight and drayage for secretary of state	1.50
June..	17	1897	Blue Line Transfer company	13404	Freight on paper for state printer	692.05
Total						0
July..	11	1895	Adams Express company	1879	Expressage—	4.41
July..	21	1895	Adams Express company	2109	Expressage	24.31
September..	31	1895	Adams Express company	2948	Expressage	49.60
October..	16	1895	Adams Express company	3256	Expressage	38.83
November..	15	1895	Adams Express company	3793	Expressage	18.40
January..	3	1896	Adams Express company	4811	Expressage	17.21
January..	21	1896	Adams Express company	6078	Expressage	118.58
February..	20	1896	Adams Express company	7777	Expressage	43.19
April..	4	1896	Adams Express company	8977	Expressage	9.35
May..	30	1896	Adams Express company	8506	Expressage	17.04
May..	30	1896	Adams Express company	8513	Expressage	10.70
May..	40	1896	Adams Express company	9564	Expressage	20.25
August..	20	1896	Adams Express company	9564	Expressage	34.89
September..	7	1896	Adams Express company	9560	Expressage	86.97
October..	1	1896	Adams Express company	10383	Expressage	145.16
October..	2	1896	Adams Express company	11344	Expressage	2.68
December..	2	1896	Adams Express company	11245	Expressage	9.24
December..	17	1896	Adams Express company	11573	Expressage	45
December..	17	1897	Adams Express company	11589	Expressage	47.78
January..	9	1897	Adams Express company	12005	Expressage	17.54
January..	14	1897	Adams Express company	12078	Expressage	6.14
February..	11	1897	Adams Express company	13315	Expressage	93.60
March..	12	1897	Adams Express company	14157	Expressage	.30
April..	22	1897	Adams Express company	13255	Expressage	796.33
June..	1	1897	Adams Express company	13380	Expressage	11.46
June..	7	1897	Adams Express company	13380	Expressage	27.01
Total						0
July..	11	1895	American Express company	1890	Expressage	54.53
July..	31	1895	American Express company	2108	Expressage	50.80
September..	21	1895	American Express company	2948	Expressage	7.84
October..	16	1895	American Express company	3256	Expressage	9.21
November..	15	1895	American Express company	3792	Expressage	116.26
December..	9	1895	American Express company	4157	Expressage	
February..	21	1896	American Express company	6079	Expressage	

STATEMENT NO. 25.—CONTINUED.

DATE OF ISSUE.			Number of Warrants.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	Amount.
Month.	Day.	Year.				
April	20	1896	7775	American Express company	Expressage—Continued—	\$ 39.73
April	20	1896	7776	American Express company	Expressage	17.88
May	4	1896	8078	American Express company	Expressage	2.92
May	20	1896	8078	American Express company	Expressage	34.81
July	20	1896	9365	American Express company	Expressage	80
August	20	1896	9365	American Express company	Expressage	60.49
September	5	1896	9365	American Express company	Expressage	24.85
October	1	1896	10364	American Express company	Expressage	49.69
November	30	1896	11770	American Express company	Expressage	171.76
December	9	1896	11770	American Express company	Expressage	4.51
December	17	1896	11579	American Express company	Expressage	27.75
January	9	1897	11579	American Express company	Expressage	6.46
January	12	1897	12317	American Express company	Expressage	33.45
March	12	1897	12317	American Express company	Expressage	21.19
March	12	1897	14066	American Express company	Expressage	4.38
April	16	1897	14066	American Express company	Expressage	94.51
June	1	1897	15299	American Express company	Expressage	849.85
July	23	1895	5092	Total	Expressage	40.30
November	18	1895	2704	United States Express company	Expressage	128.85
November	30	1895	4198	United States Express company	Expressage	9.77
February	21	1896	6018	United States Express company	Expressage	182.50
April	20	1896	7773	United States Express company	Expressage	90.23
April	20	1896	7773	United States Express company	Expressage	46.90
May	20	1896	8578	United States Express company	Expressage	90.51
August	20	1896	9363	United States Express company	Expressage	74.67
October	1	1896	10363	United States Express company	Expressage	102.44
December	2	1896	11963	United States Express company	Expressage	224.15
January	9	1897	11963	United States Express company	Expressage	43.43
March	12	1897	12318	United States Express company	Expressage	101.23
June	1	1897	15294	United States Express company	Expressage	121.97
May	5	1897	14516	Total	Expressage	\$ 1,207.17
March	23	1896	6843	Wells Fargo Express company	Expressage—	17.12
March	21	1896	6864	William Coalson	Jarvis—	40.00
March	31	1896	6966	F. L. Johnson	For part of month of March, governor's office	60.00
March	31	1896	6966	F. S. Lindley	For the month of March, agricultural office	60.00
March	31	1896	6966	F. S. Lindley	For the month of March, library	60.00

March	31	1896	6896	A. S. Carpenter	For the month of March, document room	75.00
March	31	1896	6897	William Coalson	For the month of March, governor	35.00
March	31	1896	6898	D. W. Connelley	For the month of March, secretary of state's office	75.00
March	31	1896	6899	M. S. O'Leary	For the month of March, auditor of state's office	75.00
March	31	1896	6900	Robert McNulty	For the month of March, superintendent's office	75.00
March	31	1896	6901	E. B. Maria	For the month of March, treasurer's office	75.00
March	31	1896	6902	D. W. Moss	For the month of March, adjutant-general's office	75.00
March	31	1896	6903	W. N. Parker	For the month of March, clerk of supreme court's office	75.00
March	31	1896	6904	G. D. Pickett	For the month of March, judges of supreme court's rooms	75.00
March	31	1896	6905	R. H. Pray	For the month of March, attorney-general's office	75.00
March	31	1896	6906	R. W. Sales	For the month of March, board of health and mine inspector's office	75.00
March	31	1896	6907	John Shafer	For the month of March, supply department and land office	75.00
March	31	1896	6908	H. Warham	For the month of March, library	75.00
March	31	1896	6909	C. C. Webb	Mail carrier	98.00
March	31	1896	7000	R. C. Hubbard		
July	22	1896	9016	Total		\$ 1,263.00
July	31	1895	2106	Milton Remley	Expense in case of Keokuk Medical College v. Board of Medical Examiners	34.24
September	21	1895	2338	Citizens Publishing company	Printing brief in case of State v. Otis Ross, etc.	38.00
October	16	1895	3288	D. F. Miller, Jr.	Fees in case of Medical College of Keokuk v. Board of Medical Examiners	250.00
October	16	1895	3283	Charles J. Smith	Transcript in case of College of Physicians and Surgeons of Keokuk v. State Board of Medical Examiners	63.55
November	18	1895	3788	J. D. McGarragh	Serving notices in case of State v. J. A. Dyer and others	5.80
November	18	1895	3790	Citizens Publishing company	Printing briefs, etc.	163.00
November	24	1895	6236	Watters Brothers	Printing briefs and abstracts of Hart and Lewis case	155.00
February	8	1896	5676	Milton Remley	Services in case of Daniel O. Ball v. S. B. Evans-Soldiers' Home	200.00
February	17	1896	6029	Citizens Publishing company	Printing briefs and abstracts in state cases	210.00
February	21	1896	6072	Milton Remley	Printing pleadings in boundary line case	6.85
April	20	1896	7764	Citizens Publishing company	Transcribing shorthand notes in case of Daniel O. Ball v. S. B. Evans	12.30
April	20	1896	7774	F. B. Snyder	Printing arguments, abstracts, etc. in state cases	147.00
May	30	1896	8502	New Nonparell company	Attorney fees in case of State v. Odd Fellows' Protective and Benefit Association	50.00
May	30	1896	8503	Mt. Pleasant Journal	Printing abstract in case of State v. Bachwitz	9.00
August	5	1896	9538	Citizens Publishing company	Printing arguments and abstracts in case of State v. George Cooper	21.00
August	20	1896	9560	Funk & Blackett	Printing arguments and abstracts in case of State v. W. B. Arnold	168.75
August	25	1896	9561	Milton Remley	Printing abstract in case of State v. W. B. Arnold	27.00
September	1	1896	9819	Milton Remley	Attorney fees in case of Dr. U. E. Trayer v. State Board of Medical Examiners	100.00
October	1	1896	10399	Kiley & Jones	Attorney fees in case of Ball v. Evans-Soldiers' Home	175.00
October	1	1896	10470	Dickinson County Herald	Printing abstract in case of State v. Brady	18.00
October	1	1896	10671	G. Taylor Wright	Attorney fees in case of State v. Joe Allen	22.00
October	18	1896	10965	Courier Printing company	Attorney fees in case of State of Missouri v. State of Iowa	125.00
November	23	1896	11069	Citizens Publishing company	Printing briefs in case of State v. Brady	94.75
November	17	1896			Printing abstract, arguments, etc. in state cases	117.50

STATEMENT NO. 25—CONTINUED.

DATE OF ISSUE.			Number of Warrant of	TO WHOM ISSUED.	ON WHAT ACCOUNT.	Amount.
Month.	Day.	Year.				
January	14	1897	11999	Ft. Madison Democrat	LITIGATION—Continued— Printing abstract in case of State of Iowa v. Frank Millmeier	\$ 12.00
February	20	1897	12897	Milton Remley	Transcripts, telegrams, expressage, etc.	17.66
February	20	1897	12898	F. M. Ely	Transcript in case of George R. Parsons v. A. T. Johnson, State of Iowa, Intervenor	5.00
February	20	1897	12839	F. L. Forbes	Transcript in case of Prime v. F. M. Drake, Commander-in- chief of I. N. G.	15.00
February	20	1897	12995	The Argo	Printing abstracts for attorney-general	10.00
February	20	1897	12996	J. H. T. Imadge	Printing argument etc. for attorney-general	9.00
April	15	1897	14058	Jesse A. Miller	Traveling expenses in state cases	31.98
April	22	1897	14151	W. L. Smith	Taking evidence in state cases	100.00
May	5	1897	14517	Citizens Publishing company	Printing arguments, abstracts, etc. in state cases	124.40
May	17	1897	14878	F. M. Ely	Transcript and evidence in case of Edwin O. Rood v. George A. Wallace, State of Iowa, Intervenor	88.50
June	1	1897	15260	The Journal Printing company	Printing amendment and abstract in case of State of Iowa v. John Baker	13.00
Total						\$ 2,565.66
July	31	1896	9188	Fred W. Meyers	MESSANGER FOR GOVERNOR'S OFFICE— Services as messenger for governor for July, 1895	75.00
August	31	1896	9276	Fred W. Meyers	Services as messenger for governor for August, 1895	75.00
September	30	1896	9295	Fred W. Meyers	Services as messenger for governor for September, 1895	75.00
October	31	1896	9493	Fred W. Meyers	Services as messenger for governor for October, 1895	75.00
November	30	1896	9498	Fred W. Meyers	Services as messenger for governor for November, 1895	75.00
December	31	1896	9490	Fred W. Meyers	Services as messenger for governor for December, 1895	75.00
January	31	1896	9496	Fred W. Meyers	Services as messenger for governor for January, 1896	75.00
February	29	1896	9576	Fred W. Meyers	Services as messenger for governor for February, 1896	75.00
March	31	1896	9657	Fred W. Meyers	Services as messenger for governor for March, 1896	75.00
April	30	1896	9657	Fred W. Meyers	Services as messenger for governor for April, 1896	75.00
May	30	1896	9725	Fred W. Meyers	Services as messenger for governor for May, 1896	75.00
June	30	1896	9725	Fred W. Meyers	Services as messenger for governor for June, 1896	75.00
July	31	1896	9717	Fred W. Meyers	Services as messenger for governor for July, 1896	75.00
August	31	1896	9717	Fred W. Meyers	Services as messenger for governor for August, 1896	75.00
September	30	1896	10294	Fred W. Meyers	Services as messenger for governor for September, 1896	75.00
October	31	1896	10791	Fred W. Meyers	Services as messenger for governor for October, 1896	75.00
November	30	1896	11152	Fred W. Meyers	Services as messenger for governor for November, 1896	75.00
December	31	1896	11696	Fred W. Meyers	Services as messenger for governor for December, 1896	35.00
December	31	1896	11790	Fred W. Meyers	Services as messenger for governor for December, 1896	40.00

January.....	30	12996	Fred W. Meyers.....	Services as messenger for governor for January, 1897.....	75.00
February.....	27	13000	Fred W. Meyers.....	Services as messenger for governor for February, 1897.....	75.00
March.....	31	13006	Fred W. Meyers.....	Services as messenger for governor for March, 1897.....	75.00
April.....	30	13017	Fred W. Meyers.....	Services as messenger for governor for April, 1897.....	75.00
May.....	31	13027	Fred W. Meyers.....	Services as messenger for governor for May, 1897.....	75.00
June.....	30	13036	Fred W. Meyers.....	Services as messenger for governor for June, 1897.....	75.00
Total.....					\$ 1,900.00
July.....	23	13035	Edw. H. Hunter.....	Postage stamps and stamped envelopes—	67.66
July.....	23	13035	Edw. H. Hunter.....	Stamps and envelopes.....	2.04
July.....	31	13035	Edw. H. Hunter.....	Postage due.....	380.00
July.....	31	13035	Edw. H. Hunter.....	Postage stamps.....	1.98
August.....	31	13035	Edw. H. Hunter.....	Postage due.....	339.72
September.....	31	13035	Edw. H. Hunter.....	Stamps, envelopes and postal cards.....	339.72
September.....	31	13035	Edw. H. Hunter.....	Stamps.....	2.08
September.....	31	13035	Edw. H. Hunter.....	Postage due.....	164.40
October.....	16	13035	Edw. H. Hunter.....	Stamps and envelopes.....	1.94
October.....	16	13035	Edw. H. Hunter.....	Postage due.....	535.30
November.....	30	13035	Edw. H. Hunter.....	Stamps, envelopes and postal cards.....	172.76
November.....	30	13035	Edw. H. Hunter.....	Stamps and envelopes.....	5.05
December.....	5	13035	Edw. H. Hunter.....	Postage due.....	65.40
December.....	31	13035	Edw. H. Hunter.....	Stamps and postal cards.....	270.00
December.....	31	13035	Edw. H. Hunter.....	Postage due.....	2.18
January.....	31	13036	Edw. H. Hunter.....	Stamps, envelopes and postal cards.....	1,224.90
January.....	31	13036	Edw. H. Hunter.....	Postage due.....	2.59
February.....	29	13036	Edw. H. Hunter.....	Stamps and envelopes.....	947.22
February.....	29	13036	Edw. H. Hunter.....	Postage due.....	2.95
February.....	29	13036	Edw. H. Hunter.....	Stamps and envelopes.....	123.28
March.....	30	13036	Edw. H. Hunter.....	Stamps.....	67.56
March.....	30	13036	Edw. H. Hunter.....	Postage due.....	8.31
April.....	20	13036	Edw. H. Hunter.....	Stamps and envelopes.....	274.40
April.....	30	13036	Edw. H. Hunter.....	Postage due.....	2.08
April.....	30	13036	Edw. H. Hunter.....	Stamps, envelopes and wrappers.....	555.23
May.....	30	13036	Edw. H. Hunter.....	Postage due.....	2.53
May.....	30	13036	Edw. H. Hunter.....	Postage stamps.....	345.00
June.....	14	13036	Edw. H. Hunter.....	Postage due.....	1.87
July.....	31	13036	Edw. H. Hunter.....	Stamps, envelopes and postal cards.....	596.30
July.....	31	13036	Edw. H. Hunter.....	Postage due.....	1.88
August.....	31	13036	Edw. H. Hunter.....	Postage due.....	1.73
August.....	31	13036	Edw. H. Hunter.....	Stamps and envelopes.....	496.30
August.....	31	13036	Edw. H. Hunter.....	Stamps, envelopes and wrappers.....	65.60
September.....	29	13036	Edw. H. Hunter.....	Stamps, envelopes and postal cards.....	297.78
September.....	29	13036	Edw. H. Hunter.....	Postage due.....	1.97
October.....	31	13036	Edw. H. Hunter.....	Stamps and envelopes.....	237.56
October.....	31	13036	Edw. H. Hunter.....	Stamps.....	70.00
November.....	30	13036	Edw. H. Hunter.....	Stamps, envelopes and postal cards.....	634.38
November.....	30	13036	Edw. H. Hunter.....	Postage due.....	5.32
December.....	31	13036	Edw. H. Hunter.....	Stamps and envelopes.....	499.38

STATEMENT No. 25—CONTINUED.

DATE OF ISSUE.			TO WHOM ISSUED.	Warrant. Or	ON WHAT ACCOUNT.	Amount.
Month.	Day.	Year.				
POSTAGE STAMPS AND STAMPED ENVELOPES—Continued—						
December	31	1896	Edw. H. Hunter	11904	Postage due	\$ 2.27
January	30	1897	Edw. H. Hunter	12333	Stamps and envelopes	1,318.21
January	30	1897	Edw. H. Hunter	12333	Postage due	2.63
February	27	1897	Edw. H. Hunter	13036	Stamps and envelopes	316.40
February	27	1897	Edw. H. Hunter	13037	Postage due	1.75
March	31	1897	Edw. H. Hunter	13224	Stamps and envelopes	549.36
March	31	1897	Edw. H. Hunter	13225	Postage due	1.99
April	30	1897	Edw. H. Hunter	14319	Stamps and envelopes	607.06
April	30	1897	Edw. H. Hunter	14320	Postage due	2.51
May	31	1897	Edw. H. Hunter	15214	Stamps and envelopes	2.63
May	31	1897	Edw. H. Hunter	15215	Postage due	489.50
June	30	1897	Edw. H. Hunter	15600	Stamps and envelopes	643.72
June	30	1897	Edw. H. Hunter	15601	Postage due	1.97
Total.						
\$ 12,864.75						
STATIONERY AND SUPPLIES—						
July	23	1895	Langan Bros	2920	Wrapping paper for supply department	72.60
July	31	1895	Lathrop Rhodes company	2900	Letter files and paper baskets for supply department	12.60
July	31	1895	Cartier & Hussey	2801	Sundries for supply department	31.85
August	7	1895	Capital City Gas Light company	2802	Lamp fixtures for supply department	3.20
August	31	1895	Geo. E. Inglis	2809	Typewriter ribbon and shields	1.25
August	31	1895	Frank C. Walrath	2810	Stationery and repairs on typewriter	36.09
August	31	1895	H. J. Bennett	2812	Polishing for supply department	1.20
August	31	1895	Lathrop Rhodes company	2813	Carpet sweepers for supply department	13.50
August	31	1895	Cartier & Hussey	2816	Sundries for supply department	67.75
August	31	1895	Dockstader & Wilkins	2817	Stationery, etc., for supply department	39.85
August	31	1895	Huribut, Ward & Co.	2818	Cloth for supply department	6.96
September	21	1895	Perkins & Brinsmaid	2824	Sundry supplies for supply department	23.72
September	21	1895	Graham Paper company	2826	Cuspidors for supply department	10.00
September	21	1895	Graham Paper company	2827	Stationery for supply department	17.60
September	21	1895	Huribut, Ward & Co.	2828	Book paper for supply department	1,087.17
September	21	1895	Marshall, Field & Co.	2829	Dusters for supply department	11.80
September	21	1895	Cartier & Hussey	2830	Sundry supplies for supply department	123.98
September	21	1895	Lathrop Rhodes company	2831	Sundry supplies for supply department	36.76
September	21	1895	Langan Bros	2833	Sundry supplies for supply department	8.13
September	21	1895	Cartier & Hussey	2834	Sundry supplies for supply department	40.98
October	16	1895	Dockstader & Wilkins	2839	Sundry supplies for supply department	63.48
October	16	1895	Dockstader & Wilkins	3351	Ribbon for supply department	12.50

November.	18	1895	3776	Carter & Hussey	Sundry supplies for supply department	68.25
November.	18	1895	3777	Carter & Hussey	Sundry supplies for supply department	84.15
November.	18	1895	3778	Hurlbut, Ward & Co.	Naches and chamcha skins for supply department	21.50
November.	18	1895	3779	Hurlbut, Ward & Co.	Ammonia for supply department	3.46
November.	18	1895	3780	Lathrop-Rhodes company	Carbon paper for supply department	2.00
November.	18	1895	3781	Lathrop-Rhodes company	Tumblers for supply department	2.00
November.	18	1895	3782	Perkins & Brinsmaid	Wrapping paper, twine, etc., for supply department	24.18
November.	18	1895	3783	Langan Bros.	Stationery for supply department	19.38
November.	30	1895	4181	Lathrop-Rhodes company	Stationery for supply department	19.38
November.	30	1895	4182	C. H. Ward	Alcohol for supply department	19.38
November.	30	1895	4183	Capital City Gas Light company	Welsbach lamp for supply department	9.50
November.	30	1895	4184	Marshall, Field & Co.	Pencil sharpeners and pencils for supply department	62.50
November.	30	1895	4384	Marshall, Field & Co.	Pencil sharpeners and pencils for supply department	62.50
November.	30	1895	4384	White Manufacturing company	Dusters for supply department	2.25
January.	2	1896	4809	Graham Paper company	Book paper for supply department	140.70
January.	2	1896	4812	Dockstader & Wilkins	Blankets, etc., for supply department	140.70
January.	2	1896	4815	Capital City Gas Light company	Lamps, chimneys, etc., for supply department	11.22
January.	2	1896	4817	Lathrop-Rhodes company	Rubber bands and paper fasteners for supply department	17.10
January.	2	1896	4818	Lathrop-Rhodes company	Stationery, etc., for supply department	185.96
January.	2	1896	4819	Carter & Hussey	Stationery, etc., for supply department	32.15
January.	2	1896	4820	Hurlbut, Ward & Co.	Sundry supplies for supply department	67.27
January.	2	1896	4820	Bentley & Olmstead	Round laces for supply department	61.58
January.	28	1896	5230	Lathrop-Rhodes company	Stationery for supply department	1.10
January.	28	1896	5234	Carter & Hussey	Stationery, etc., for supply department	18.03
February.	12	1896	5370	Lathrop-Rhodes company	Pencils, sponges, etc., for supply department	61.76
February.	12	1896	5372	Perkins & Brinsmaid	Sundry supplies for supply department	6.10
February.	21	1896	6071	Leander Bolton	Hardware for supply department	8.78
February.	21	1896	6077	Bentley & Olmstead	Round laces for supply department	16.85
March.	6	1896	6485	Geo. White & Co.	Ribbon for supply department	1.33
March.	6	1896	6503	Lathrop-Rhodes company	Stationery, etc., for supply department	2.80
March.	30	1896	6834	Bradner, Smith & Co.	Stationery for supply department	4.43
March.	30	1896	6836	Graham Paper company	Stationery for supply department	112.30
March.	30	1896	6838	Graham Paper company	Stationery for supply department	111.88
March.	30	1896	7563	Lathrop-Rhodes company	Sundry supplies for supply department	92.86
April.	20	1896	7567	Lathrop-Rhodes company	Sundry supplies for supply department	19.83
April.	20	1896	7568	R. T. Wellsliager, receiver	Stationery for newspaper reporters of Twenty-sixth G. A.	28.80
April.	30	1896	7661	Capital City Gas Light company	Pencils, rubber bands, etc., for supply department	115.50
April.	30	1896	7663	J. W. Butler Paper company	Tubing for gas lights	14.80
April.	30	1896	7665	C. H. Ward	Paper and envelopes for supply department	505.39
April.	30	1896	7665	Hurlbut, Ward & Co.	Alcohol for supply department	6.40
April.	30	1896	7666	Wyckoff, Seaman & Benedict	Sponges and ammonia for supply department	3.94
April.	30	1896	7667	Wyckoff, Seaman & Benedict	Stationery, etc., for supply department	52.95
April.	30	1896	7668	Wyckoff, Seaman & Benedict	Stationery, etc., for supply department	518.72
April.	30	1896	7669	Wyckoff, Seaman & Benedict	Stationery, etc., for supply department	13.88
April.	30	1896	7770	Carter & Hussey	Sundry supplies for supply department	184.47
April.	30	1896	7771	Geo. White & Co.	Sundry supplies for supply department	157.17
April.	30	1896	8075	R. T. Wellsliager	Ribbon for supply department	8.10
May.	4	1896	8079	R. T. Wellsliager	Stationery, etc., for supply department	7.85
May.	4	1896	8080	Dockstader & Wilkins	Cheese cloth for supply department	3.06
May.	4	1896	8081	Langan Bros	Pens	285.00
May.	4	1896	8082	Carter & Hussey	Sundry supplies for supply department	61.21
May.	4	1896	8084	Wyckoff, Seaman & Benedict	Stationery for supply department	5.35

STATEMENT NO. 25—CONTINUED.

DATE OF ISSUE.			Number of Warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	Amount.
Month.	Day.	Year.				
May	4	1896	9085	L. Harbach	STATIONERY AND SUPPLIES—Continued—	
May	21	1896	9293	Laugan Bros.	Carpet sweeper for supply department.	3.00
May	21	1896	9294	Thompson & Lynch	Baskets for supply department.	2.95
May	21	1896	9295	Wyckoff, Seaman & Benedict.	Soap for supply department.	2.90
May	21	1896	9296	Geo White & Co.	Stationery, etc., for supply department.	31.45
May	21	1896	9297	Carter & Hussey	Ribbon for supply department.	13.20
May	21	1896	9298	G. Tucker	Copy books, etc., for supply department.	22.85
May	20	1896	9404	Mineralized Rubber Company	Typewriter ribbons, carbon, etc., for supply department.	24.00
May	20	1896	9405	Harbut-Ward Drug Company	Rubber bands for supply department.	77.35
July	25	1896	9406	Harbut-Ward Drug Company	Ammonia for supply department.	40
July	25	1896	9407	Carter & Hussey	Sundry supplies for supply department.	8.20
July	25	1896	9408	Carter & Hussey	Stationery, etc., for supply department.	6.10
July	25	1896	9409	Dockstader & Wilkins	Cheese cloth for supply department.	5.95
July	25	1896	9410	Smith-Premier Typewriter company.	Sundry supplies for supply department.	3.00
August	1	1896	9301	Carter & Hussey	Typewriter ribbon for supply department.	28.20
August	2	1896	9312	J. W. Butler Paper company	Sundry supplies for supply department.	1.25
August	2	1896	9313	Harbut-Ward Drug company	Stationery for supply department.	183.00
September	2	1896	9770	Chicago Paper company	Jumbo insect guns and stencil brush for supply department.	59.75
September	5	1896	9810	Carter & Hussey	Paper for supply department.	4.50
September	5	1896	9831	Smith-Premier Typewriter company.	Copy books, filing case, etc., for supply department.	4.55
September	5	1896	9832	J. W. Butler Paper company	Ribbons	4.50
October	1	1896	10373	Harbut-Ward Drug company	Paper for supply department.	18.00
October	1	1896	10374	G. H. Ward	Dusters and sponges for supply department.	5.30
October	1	1896	10375	Harbut-Ward Drug company	Alcohol for supply department.	13.55
October	1	1896	10376	Carter & Hussey	Sundry supplies for supply department.	21.45
October	1	1896	10377	L. Harbach	Stationery, etc., for supply department.	4.50
October	1	1896	11127	Laugan Bros.	Carpet's cover for supply department.	45.00
November	24	1896	11303	J. J. Reason	Pens for supply department.	3.50
November	24	1896	11304	Carter & Hussey	Sundry supplies for supply department.	157.30
December	8	1896	11461	Parkins & Brinsmaid.	Cuspidors for supply department.	15.10
December	8	1896	11462	Chicago Paper company	Paper for supply department.	84.84
December	8	1896	11463	Harbut-Ward Drug company	Sundry supplies for supply department.	31.95
December	8	1896	11464	Rockwell & Rupe Co.	Typewriter ribbon and carbon paper for supply department.	200.00
December	18	1896	11579	C. L. Wahlberg & Co.	Typewriter paper for supply department.	10.32
December	18	1896	11580	A. C. Mount	Brooms for supply department.	10.50
December	18	1896	11581	Graham Paper company	Paper for supply department.	319.50
December	18	1896	11600	Leander Eaton.	Sundry supplies for supply department.	13.85
January	2	1897	11831	Carter & Hussey	Sundry supplies for supply department.	20.15
January	2	1897	11837	Dee Moines Book and Stationery Co.	Sundry supplies for supply department.	13.90

January	3	1897	11836	Diamond Ink company	11836	Sundry supplies for supply department	40.25
January	3	1897	11843	Hurlbut-Ward Drug company	11843	Sundry supplies for supply department	15.00
January	14	1897	11963	J. W. Butler Paper company	11963	Envelopes for supply department	94.07
January	14	1897	11994	Langan Bros	11994	Envelopes and wrapping paper for supply department	31.11
January	14	1897	11995	A. F. Shapleigh Hardware company	11995	Hardware for supply department	40.00
January	14	1897	11996	Dockstader & Wilkins	11996	Blankets and cheese cloth for supply department	8.06
January	14	1897	11998	C. L. Dahlberg	11998	Typewriting paper for supply department	30.12
January	14	1897	12002	Lathrop-Rhoads-McCain company	12002	Sundry supplies for supply department	64.15
January	14	1897	12003	G. W. Chittenden	12003	Repairs on clock for supply department	1.00
January	14	1897	12007	Des Moines Rubber company	12007	Rubber bands for supply department	29.97
January	14	1897	12008	Carter & Hussey	12008	Sundry supplies for supply department	29.75
February	1	1897	12008	Langan Bros	12008	Envelopes for supply department	24.75
February	1	1897	12009	Hurlbut-Ward Drug company	12009	Sundry supplies for supply department	33.00
February	1	1897	12011	Des Moines Book and Stationery Co.	12011	Sundry supplies for supply department	53.10
February	1	1897	12013	Carter & Hussey	12013	Sundry supplies for supply department	30.61
February	5	1897	12015	Des Moines Book and Stationery Co.	12015	Pencils for supply department	6.25
February	5	1897	12016	J. M. Jones	12016	Rubber stamps and pads for secretary and treasurer of state	2.85
February	11	1897	12017	Carter & Hussey	12017	Sundry supplies for supply department	75.65
February	11	1897	12018	Lathrop-Rhoads-McCain company	12018	Mucilage for supply department	10.00
February	20	1897	12020	Carter & Hussey	12020	Sundry supplies for supply department	25.75
February	20	1897	12021	Thompson & Lynch	12021	Soap for supply department	3.00
February	20	1897	12022	C. H. Ward	12022	Alcohol for supply department	5.20
February	20	1897	12023	Des Moines Stationery company	12023	Pencils and stationery for supply department	6.51
March	3	1897	12023	Carter & Hussey	12023	Sundry supplies for supply department	8.50
March	3	1897	12024	Des Moines Book and Stationery Co.	12024	Sundry supplies for supply department	2.75
March	12	1897	12024	Des Moines Drug company	12024	Sundry supplies for supply department	11.00
March	12	1897	12025	Des Moines Book and Stationery Co.	12025	Sundry supplies for supply department	7.90
March	12	1897	12026	Perkins & Brinsmaid	12026	Tumblers for supply department	1.00
March	12	1897	12028	Rockwell & Rupel company	12028	Typewriting material for supply department	63.60
March	12	1897	12028	Carter & Hussey	12028	Sundry supplies for supply department	38.05
March	12	1897	12029	Langan Bros	12029	Twine for supply department	30.53
March	12	1897	12030	L. Harbach	12030	Carpet sweepers for supply department	24.00
March	12	1897	12031	L. Harbach	12031	Sundry supplies for supply department	23.65
March	31	1897	12032	Carter & Hussey	12032	Sundry supplies for supply department	41.75
March	31	1897	12033	Langan Bros	12033	Sundry supplies for supply department	31.80
April	16	1897	12039	Des Moines Book and Stationery Co.	12039	Pencils, erasers, etc.	15.97
April	23	1897	12040	Des Moines Book company	12040	Rubber bands for supply department	6.50
April	23	1897	12041	J. D. Seeburger	12041	Shears for supply department	1.15
April	23	1897	12042	Dockstader & Wilkins	12042	Kibbion for supply department	7.50
April	23	1897	12043	Langan Bros	12043	Blotting paper for supply department	6.50
May	3	1897	12043	Heywood & Son	12043	Steel pens for supply department	3.50
May	3	1897	12044	Perkins & Brinsmaid	12044	Pitcher and cuspidors for supply department	2.13
May	5	1897	12045	Langan Bros	12045	Pencils for supply department	46.00
May	5	1897	12046	Ideal Office Supply company	12046	Mucilage for supply department	12.00
May	15	1897	12046	Carter & Hussey	12046	Sundries for supply department	106.25
May	17	1897	12047	Des Moines Book and Stationery Co.	12047	Paper and books for supply department	12.70
May	17	1897	12048	C. L. Dahlberg & Co	12048	Typewriting paper for supply department	38.04
June	1	1897	12048	Langan Bros	12048	Sundries for supply department	6.95
June	1	1897	12049	Graham Paper company	12049	Paper for supply department	24.00
June	1	1897	12050	Carter & Hussey	12050	Sundries for supply department	31.25

STATEMENT NO. 25.—CONTINUED.

DATE OF ISSUE.			Number of Warrants.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	Amount.
Month.	Day.	Year.				
June.....	17	1897	15401	Des Moines Drug company.....	STATIONERY AND SUPPLIES—Continued—	\$.40
June.....	17	1897	15403	Langan Bros.....	Ammonia for supply department.....	17.17
June.....	17	1897	15405	Des Moines Book company.....	Sundries for supply department.....	5.00
June.....	17	1897	15406	Carter & Hussey.....	Pencils for supply department.....	8.03
				Total.....	Sundries for supply department.....	\$ 7,553.50
August.....	31	1895	2808	Postal Telegraph company.....	TELEGRAPH MESSAGES—	2.73
October.....	16	1895	3253	Postal Telegraph company.....	Message for superintendent of public instruction.....	.25
March.....	6	1896	6196	Postal Telegraph company.....	Message for superintendent of public instruction.....	.25
October.....	23	1896	10193	Postal Telegraph company.....	Messages from state officers.....	5.20
December.....	8	1896	11463	Postal Telegraph company.....	Messages from state officers.....	1.36
February.....	5	1897	12814	Postal Telegraph company.....	Messages from state officers.....	.54
April.....	22	1897	14161	Postal Telegraph company.....	Messages from state officers.....	.47
June.....	1	1897	13254	Postal Telegraph company.....	Messages from auditor of state.....	.43
				Total.....	Messages from state officers.....	\$ 11.31
July.....	23	1895	1881	Western Union Telegraph company.....	Messages from state officers.....	10.17
July.....	11	1895	2018	Western Union Telegraph company.....	Messages from state officers.....	.54
August.....	7	1895	2201	Western Union Telegraph company.....	Messages from state officers.....	11.97
September.....	21	1895	2846	Western Union Telegraph company.....	Messages from state officers.....	8.97
October.....	11	1895	3242	Western Union Telegraph company.....	Messages from state officers.....	6.69
November.....	18	1895	3745	Western Union Telegraph company.....	Messages to and from state officers.....	17.24
December.....	9	1895	4338	Western Union Telegraph company.....	Messages to and from state officers.....	13.43
January.....	28	1896	5290	Western Union Telegraph company.....	Messages to and from state officers.....	13.50
February.....	17	1896	6031	Western Union Telegraph company.....	Messages to and from state officers.....	14.02
March.....	30	1896	6864	Western Union Telegraph company.....	Messages from state officers.....	4.73
April.....	20	1896	7732	Western Union Telegraph company.....	Messages to and from state officers.....	13.39
May.....	21	1896	8260	Western Union Telegraph company.....	Messages to and from state officers.....	6.99
June.....	15	1896	8654	Western Union Telegraph company.....	Messages to and from state officers.....	6.91
July.....	20	1896	9108	Western Union Telegraph company.....	Messages to and from state officers.....	4.49
September.....	26	1896	9812	Western Union Telegraph company.....	Messages to and from state officers.....	20.03
September.....	30	1896	10283	Western Union Telegraph company.....	Messages to and from state officers.....	9.95
October.....	31	1896	10768	Western Union Telegraph company.....	Messages to and from state officers.....	7.06
December.....	8	1896	11463	Western Union Telegraph company.....	Messages to and from state officers.....	12.04
December.....	17	1896	11571	Western Union Telegraph company.....	Messages to and from state officers.....	10.10
January.....	17	1897	11967	Western Union Telegraph company.....	Messages to and from state officers.....	9.97
February.....	5	1897	12610	Western Union Telegraph company.....	Messages from state officers.....	7.12

STATEMENT NO. 25—CONTINUED.

DATE OF ISSUE.			Number of Warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	Amount.
Month.	Day.	Year.				
MISCELLANEOUS—						
July	11	1895	1878	D. W. Johnson	Washing towels	12.58
July	11	1895	1883	Langan Bros	Wrapping paper for document department	12.70
July	23	1895	2015	J. C. and R. B. Carter	Hose, etc., for capitol	124.00
July	23	1895	2017	Smith-Premier Typewriter company	Cleaning and adjusting typewriters	6.15
July	31	1895	2191	D. W. Johnson	Washing towels	12.98
July	31	1895	2192	William Petzold	Carpenter work in horticultural rooms	28.75
July	31	1895	2193	William Petzold	Carpenter work on blocking for guns on capitol grounds	7.50
August	31	1895	2599	George E. Ingalls	Mimeograph for pharmacy commission	41.75
August	31	1895	2607	William Petzold	Carpenter work on Dearborn massacre pedestal and greenhouse	61.25
August	31	1895	2619	Charles Johnson	Cutting stone for setting mortar	8.75
August	31	1895	2620	J. D. Greene	Repairing letter press for treasurer of state	1.25
August	31	1895	2621	Eagle Iron Works	Building sidewalk, Governor's square	100.38
September	21	1895	2764	Beatty & Thurber	Repairing sidewalk, cutting weeds, etc	119.63
September	21	1895	2765	City of Des Moines	Curbing on East Walnut, Governor's square	211.47
September	21	1895	2766	Bureau of Ordnance, navy dept.	Handling ordnance for historical department	10.13
September	21	1895	2767	J. H. Queal & Co.	Lumber for mounting guns on capitol grounds	18.63
September	21	1895	2768	J. H. Queal & Co.	Lumber for greenhouse	63.98
September	21	1895	2769	Des Moines Mfg. and Supply Co.	Steam valves for greenhouse	7.99
September	21	1895	2770	Gatchell & Martin	Lumber furnished for greenhouse	44.70
September	21	1895	2771	Lewis E. Bolton	Hardware for greenhouse	50.90
September	21	1895	2772	Bruck Bros. Co.	Paints for greenhouse	14.23
September	21	1895	2773	F. E. Mills	Steam fittings for greenhouse	14.41
September	21	1895	2774	F. E. Mills	Steam fittings for greenhouse	9.65
September	21	1895	2775	Globe Machinery and Supply Co.	Setting and brazing Ft. Dearborn monument group	276.00
September	21	1895	2776	Gatchell & Martin	Lumber for Ft. Dearborn monument pedestal	53.57
September	21	1895	2777	J. H. Queal & Co.	Lumber for Ft. Dearborn monument pedestal	1.17
September	21	1895	2778	J. H. Queal & Co.	Lumber for shelving in horticultural room	53.27
September	21	1895	2780	J. H. Harbach	Desk for attorney-general's office	130.00
September	21	1895	2831	Alvin J. Hammer	Paste brush for superintendent of public instruction	.15
September	21	1895	2832	Whinnery & Anderson	Window cords for superintendent of public instruction	.75
September	21	1895	2836	Smith-Premier Typewriter company	Typewriter ribbons for superintendent of public instruction	.75
September	21	1895	2839	Frank C. Walrath	Repairing typewriter for clerk of supreme court	4.50
September	21	1895	2840	Yunker Bros	Ribbon for governor's office	13.50
October	16	1895	2841	Library Bureau	Cards for library	1.30
October	16	1895	2842	J. W. Jones	Rubber stamps for census department	1.30
October	16	1895	2843	Laura C. Creighton	Expense attending national library convention	60.50

October	16	1896	2844	P. W. Johnson.	Washing towels for state officers.	16.86
October	16	1896	2845	George Van Beck.	Returning convict to penitentiary.	10.70
October	16	1896	2846	D. W. Johnson.	Washing towels for state officers.	14.51
October	16	1896	2847	Lewis E. Bolton.	Zinc for ice box.	7.95
October	16	1896	2848	John E. Allen.	Rib for drinking fountain.	2.15
October	16	1896	2849	John E. Allen.	Wash-out for senate closet, etc.	147.50
October	16	1896	2850	Des Moines Mfg. and Supply Co.	Fittings for coil in ice box for drinking fountain.	8.45
October	16	1896	2851	William Petzold.	Carpet for work in senate closet.	6.35
October	16	1896	2852	J. H. Queal & Co.	Lumber for ice box in drinking fountain.	4.37
October	16	1896	2853	A. Coldeve.	Painting pedestal of Ft. Dearborn monument.	7.00
October	16	1896	2854	D. W. Johnson.	Washing towels for state officers.	19.73
October	16	1896	2855	Goldsmith & Co.	Rugs for court reporter.	16.50
October	16	1896	2856	Wyckoff, Seaman & Benedict.	Typewriter for dairy commissioner.	63.50
October	16	1896	2857	Wyckoff, Seaman & Benedict.	Typewriter paper for clerk of supreme court.	41.25
October	16	1896	2858	Frank O. Walrath & Co.	Repairing typewriter for geological survey.	3.50
October	16	1896	2859	R. L. Polk & Co.	Six city directories.	30.00
October	16	1896	2860	Milton Remley.	Telegraphing, expressage, etc.	18.31
October	16	1896	2861	Wm. Newman Hardware company.	Furniture polish for secretary of state's office.	3.90
October	16	1896	2862	American Arithmometer company.	Stove and pipe for arsenal.	24.00
October	16	1896	2863	D. W. Johnson.	Paper for railroad commissioner's office.	4.00
October	16	1896	2864	L. Thompson.	Washing towels for state officers.	18.06
October	16	1896	2865	D. W. Johnson.	Surveys and plats of land for hospital at Cherokee.	100.00
October	16	1896	2866	Graham Paper company.	Washing towels for state officers.	14.26
October	16	1896	2867	J. M. Jones.	Plate paper for state printer.	117.86
October	16	1896	2868	Langdon Bros.	Twine for document room.	10.32
October	16	1896	2869	Ascher Heating & Plumbing company.	Rubber stamps for railroad commissioner and secretary of state.	4.25
October	16	1896	2870	Chas. Schmidt.	Drop lamp for adjutant-general.	11.00
October	16	1896	2871	E. C. Perry.	Lumber for custodian.	62.87
October	16	1896	2872	Dockstader & Wilkins.	Furniture for supreme court reporter.	124.00
October	16	1896	2873	Capital City Gas Light company.	Cambric for geological survey.	2.10
October	16	1896	2874	Chicago & North-Western railroad Co.	Lamps and fixtures for census department.	32.00
October	16	1896	2875	Noah Stutsman.	Lamp for attorney-general's office.	59.75
October	16	1896	2876	John Harriott, treasurer.	Rebate of taxes paid on excess of mileage.	2.50
October	16	1896	2877	Dockstader & Wilkins.	Carpeting work in geological survey and clerk of supreme court rooms.	273.45
October	16	1896	2878	Smith-Premier Typewriter company.	Cash paid for repairing time lock.	70.00
October	16	1896	2879	L. R. Abdl.	Crape for draping Judge Wright's picture.	25.00
October	16	1896	2880	Ruck Bros. company.	State seal for auditor's office.	30.00
October	16	1896	2881	J. M. Jones.	Typewriter for attorney-general.	90.00
October	16	1896	2882	Eureka Coal company.	Arch for copying press, etc.	11.25
October	16	1896	2883	Harris-Emery company.	Rubber stamp for secretary of state.	1.35
October	16	1896	2884	Wyckoff, Seaman & Benedict.	Varnish for finishing room in basement.	8.31
October	16	1896	2885	Capital City Gas Light company.	Repairing rubber stamps for governor and secretary of state.	1.50
October	16	1896	2886	L. Harbach.	Coal for arsenal.	12.75
October	16	1896	2887	L. Harbach.	Carpet for senate chamber.	1,478.25
October	16	1896	2888	John Harriott, treasurer.	Typewriter for governor's office.	87.75
October	16	1896	2889	John Harriott, treasurer.	Lamp for state board of health.	8.00
October	16	1896	2890	John Harriott, treasurer.	Chair and moulding for judge's room.	7.40
October	16	1896	2891	John Harriott, treasurer.	Book case and rug for attorney-general's office.	55.50

STATEMENT NO 25—CONTINUED.

DATE OF ISSUE.			Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	Amount.
Month.	Day.	Year.				
February	21	1896	6076	J. H. Quesel & Co.	MISCELLANEOUS—Continued—	45.48
February	29	1896	6433	D. W. Johnson	Lumber for document in basement for clerk of supreme court room.	20.20
March	6	1896	6497	Wyckoff, Seaman & Benedict Co.	Washing towels for state officers.	2.75
March	6	1896	6498	Cedar Rapids Times	Repairing typewriter for pharmacy commission.	18.00
March	6	1896	6499	Callaghan & Co.	Submission dockets for Judge Rothrock.	19.20
March	6	1896	6500	West Publishing company	McClain's codes.	4.00
March	20	1896	6835	R. T. Wellslager	Northwestern report for attorney-general.	1.10
March	30	1896	6836	J. M. Jones	Blue print paper for secretary of state.	1.60
March	31	1896	7010	D. W. Johnson	Facsimile stamp and pad for governor's office.	19.71
April	6	1896	7313	Peter A. Dey	Washing towels for state officers.	500.00
April	18	1896	7740	D. W. Johnson	Surveying line between Iowa and Missouri and contracting for monuments, etc.	28.36
April	20	1896	7741	L. Harbach	Washing towels for state officers.	172.81
April	20	1896	7742	L. Harbach	Carpet for horticultural room.	120.00
April	20	1896	7743	L. Harbach	Camp chairs for custodian.	31.50
April	20	1896	7744	L. Harbach	Tables for pharmacy commission.	18.00
April	20	1896	7745	L. Harbach	Tables for house and senate.	215.00
April	20	1896	7746	L. Harbach	Storm sash for auditor, treasurer, adjutant general's offices and superintendent of public instruction.	125.00
April	20	1896	7747	L. Kessler	Desk for governor's office.	92.00
April	20	1896	7748	L. Harbach	Hose reel on office floor and basement.	19.50
April	20	1896	7749	Harris & Emery	Brass stair plate.	9.50
April	20	1896	7750	Callaghan & Co.	McClain code for Twenty-sixth General Assembly.	16.87
April	20	1896	7760	Yonker Bros.	Crash for towels.	19.75
April	20	1896	7773	Library bureau	Book supporters, etc., for state library.	28.00
April	30	1896	8036	E. J. Humphrey	Digging holes for plants on capitol grounds.	28.00
April	30	1896	8037	E. J. Humphrey	Digging holes for plants on capitol grounds.	28.00
April	30	1896	8037	Bernard Ganley	Sending out House Journal Twenty-sixth General Assembly.	8.00
May	4	1896	8073	H. F. Burns	Sending out House Journal Twenty-sixth General Assembly.	8.00
May	4	1896	8073	J. L. Thompson	Washing towels for state officers.	17.00
May	21	1896	8292	D. W. Johnson	Recording deed from N. T. Burroughs for land for Cherokee hospital.	75
May	21	1896	8293	C. G. McCarthy	Gold changer and tray for treasurer of state.	7.00
May	21	1896	8294	Earnest & McCook Changer company	Hauling dirt for capitol grounds.	15.00
May	30	1896	8492	J. B. Potts	Planting trees on capitol grounds.	14.00
May	30	1896	8493	E. J. Humphrey	Planting trees on capitol grounds.	16.00
May	30	1896	8493	Bernard Ganley	Welbach lamps in senate chamber.	200.00
May	30	1896	8496	Capital City Gas Light company	Repairing typewriter in auditor's office.	85
May	30	1896	8498	Wyckoff, Seaman & Benedict.		

May	30	1896	8600	West Publishing company	Northwestern Reports for attorney-general	180 00
May	30	1896	8601	O. W. Dumont	American and English Encyclopedia for attorney-general	31 00
May	30	1896	8603	O. M. Beall	Furniture polish for governor's office	3 00
May	30	1896	8611	Wyckoff, Seaman & Benedict	Furniture polish for auditor's office	2 00
May	30	1896	8633	J. A. Jackson	Repairs on typewriter for pharmacy commission	5 55
June	15	1896	8653	D. W. Johnson	Shrubbery and superintending planting same on capitol grounds	280 80
July	14	1896	8663	Gallagher & Co.	McClain's codes for Twenty-sixth General Assembly	16 74
July	14	1896	9013	D. W. Johnson	Washing towels for state officers	90 00
July	14	1896	9014	E. J. Humphrey	Work towels and laying brick for water meter at monument grounds	15 97
July	14	1896	9015	Joel Taft	Hauling manure for capitol grounds	10 00
July	25	1896	9016	J. R. Potts	Hauling dirt for capitol grounds	8 50
July	25	1896	9036	J. M. Jones	Repairing dater for auditor's office	14 70
July	25	1896	9038	Carter & Hussey	Brushes for supreme court reporter	40 00
July	25	1896	9039	City of Des Moines	Repairing sidewalk	50 00
July	25	1896	9045	Wyckoff, Seaman & Benedict	Stencil paper for pharmacy commission	3 37
July	25	1896	9046	O. W. Dumont	American and English Encyclopedia for attorney-general	1 75
July	25	1896	9047	Smith-Premier Typewriter company	Repairing typewriter for superintendent public instruction	7 60
July	25	1896	9048	John E. Allen	Pipe fittings for water meter	83 00
July	25	1896	9049	Eagle Iron works	Castings for water meter	4 30
July	25	1896	9100	Cady & Co.	Cement for water meter	3 00
July	25	1896	9102	Langdon Bros.	Twine for document department	5 25
July	25	1896	9103	John Herriott	Telegram	9 00
July	31	1896	9367	Noah Suitsman	Carpet for library	91 00
August	1	1896	9368	Charles S. Jenkins	Carpet for library	27 50
August	8	1896	9371	Charles S. Jenkins	Revolving map rack for railroad commissioners	55 00
August	20	1896	9351	Garrett & Tughrone	Instruments for board of health and mine inspectors	23 00
August	20	1896	9353	Schuckler & Loper	Lumber for custodian	90 00
August	20	1896	9355	J. M. Jones	Brush, etc. for secretary of state's office	4 15
August	20	1896	9356	Eureka Rottler Bath Company	Rubber stamp for secretary of state	3 25
August	20	1896	9361	Langdon Bros.	Blotter bath for auditor of state	2 50
August	25	1896	9362	D. W. Johnson	Twine for document department	23 53
August	25	1896	9363	L. Harbach	Washing towels for state officers	17 80
August	31	1896	9747	E. J. Humphrey	Carpet for library	800 84
August	31	1896	9797	C. L. Dunphy	Painting shelving in library	24 00
September	4	1896	9813	Wyckoff, Seaman & Benedict	Mimeograph for adjutant-general	15 00
September	5	1896	9816	O. M. Beall	Repairing typewriter for judge supreme court	8 40
September	12	1896	9878	D. W. Johnson	Furniture polish	2 00
September	12	1896	10141	Lane H. Cope	Washing towels for state officers	14 51
September	23	1896	10163	L. B. Runbeck	Expense attending National Library association	75 00
September	29	1896	10287	Pearson's studio	Laying sidewalk at Governor's square, soldiers' monument and arsenal	234 27
September	30	1896	10288	J. R. Potts	Negatives and portraits of pioneer group for silver service for cattlehead Iowa	2 50
September	30	1896	10372	D. W. Johnson	Sodding around capitol grounds	23 05
October	1	1896	10373	L. Harbach	Washing towels for state officers	15 88
October	1	1896	10378	Wyckoff, Seaman & Benedict	Two desks for auditor's office	250 00
October	1	1896	10651	Wyckoff, Seaman & Benedict	Stencil and ink for pharmacy commission	4 00

STATEMENT NO. 25—CONTINUED.

DATE OF ISSUE.			Number of Warrants.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	Amount.
Month.	Day.	Year.				
October....	9	1896	10451	Fredrick Phinney.....	MISCELLANEOUS—Continued—	\$ 1,400.68
October....	21	1896	10688	Chicago, Burl. & Quincy R. R. Co.....	Services of Iowa State band at semi-centennial celebration at Burlington.....	283.73
October....	23	1896	10687	Wyckoff, Seaman & Benedict.....	Transportation of Iowa State band to semi-centennial celebration at Burlington.....	14.25
October....	23	1896	10686	Des Moines Cabinet company.....	Chair for typewriter, repairs on typewriter for treasurer, etc.	96.00
October....	23	1896	10691	R. B. Drysdale.....	Filling case for auditor of state.....	2.50
October....	23	1896	10694	Bradner, Smith & Co.....	Rubber stamp dates for auditor of state.....	38.40
October....	23	1896	10696	J. & R. Lamb.....	Book paper for state printer.....	10.50
November..	17	1896	11007	C. W. Dumont.....	Engraved and filled brass plate for historical department.....	7.50
November..	17	1896	11010	D. W. Johnson.....	American and English encyclopaedia for attorney-general.....	21.10
November..	24	1896	11126	West Publishing company.....	Washing towels for state officers.....	815.71
November..	24	1896	11126	West Publishing company.....	Northwestern Reports for supreme court.....	8.00
December..	8	1896	11449	L. Harbach.....	Northwestern Reports for attorney-general.....	25.70
December..	8	1896	11455	Wyckoff, Seaman & Benedict.....	Chairs for governor's and auditor's offices.....	1.70
December..	8	1896	11457	C. L. Dahlberg.....	Repairing typewriter for board of health.....	1.50
December..	17	1896	11576	D. W. Johnson.....	Repairing mimeograph for pharmacy commission.....	14.25
December..	17	1896	11576	State historical society.....	Washing towels for state officers.....	7.25
December..	22	1896	11531	J. K. & W. H. Gilcrest.....	Lumber used in packing books.....	16.60
January...	2	1897	11824	John Herriott.....	Cash paid for cleaning time locks.....	35.00
January...	2	1897	11835	J. W. Miller.....	Repairing furniture for mine inspector's office.....	3.00
January...	2	1897	11838	J. K. & W. H. Gilcrest.....	Repairing anemometer for mine inspector's office.....	2.25
January...	2	1897	11841	F. Giesseman.....	Lumber.....	1.55
January...	2	1897	11844	Frank Landers.....	Filling certificates of election of congressmen.....	2.20
January...	14	1897	11922	West Publishing company.....	Stenographer for building and loan.....	2.80
January...	14	1897	12001	D. W. Johnson.....	Rubber stamp for railroad commissioners.....	21.00
January...	14	1897	12001	Wyckoff, Seaman & Benedict.....	Reporters for supreme court.....	20.98
January...	14	1897	12006	Des Moines & Kansas City R. R. Co.....	Washing towels.....	86.45
February...	1	1897	12540	C. L. Dahlberg.....	Typewriter for auditor of state, etc.....	7.42
February...	6	1897	12611	L. Harbach.....	Freight on book.....	26.00
February...	6	1897	12613	D. W. Johnson.....	Typewriter paper for railroad commissioner.....	17.63
February...	11	1897	12627	George Metzer.....	Repairing furniture.....	73.78
February...	11	1897	12627	Lewis E. Bolton.....	Guns, revolvers and ammunition for capitol building.....	2.55
February...	11	1897	12683	Buck Bros. Co.....	Hardware for document department.....	4.20
February...	11	1897	12683	Getchell-Martin Manufacturing Co.....	Paints, brushes, etc. for G. A. R. department.....	5.10
February...	11	1897	12686	Perkins & Perkins.....	Lumber for G. A. R. department.....	4.40
February...	11	1897	12686	Perkins & Perkins.....	Plaster for G. A. R. department.....	4.40

STATEMENT No. 25—CONTINUED.
RECAPITULATION.

Total amount of warrants issued for advertising.....	\$ 659 27
Total amount of warrants issued for blank books, blanks, binding, printing, etc.....	4,174 11
Total amount of warrants issued for census.....	36,505 00
Total amount of warrants issued for clerk of executive council.....	3,000 00
Total amount of warrants issued for clerks of document department.....	2,445 31
Total amount of warrants issued for clerks of supply department.....	517 46
Total amount of warrants issued for drayage and freight.....	652 05
Total amount of warrants issued for Adams Express company.....	786 53
Total amount of warrants issued for American Express company.....	849 85
Total amount of warrants issued for United States Express company.....	1,207 17
Total amount of warrants issued for Wells Fargo Express company.....	17 12
Total amount of warrants issued for janitors.....	1,333 00
Total amount of warrants issued for litigation.....	2,565 66
Total amount of warrants issued for messenger for governor's office.....	1,900 00
Total amount of warrants issued for postage.....	12,854 75
Total amount of warrants issued for stationery and supplies.....	7,553 50
Total amount of warrants issued for Postal Telegraph Cable company.....	11 31
Total amount of warrants issued for Western Union Telegraph company.....	240 12
Total amount of warrants issued for Central Union Telephone company.....	14 65
Total amount of warrants issued for Iowa Telephone company.....	3 15
Total amount of warrants issued for watchman in treasurer's office.....	1,125 00
Total amount of warrants issued for miscellaneous bills not enumerated above.....	12,917 69
Grand total of warrants issued for all miscellaneous purposes.....	\$ 91,273 00

STATEMENT No. 26.

Showing amounts in hands of the county treasurers, belonging to the state,
on the first day of July, 1897, as reported by them to the auditor of state.

COUNTIES.	General revenue.	Special university tax.	Insane fund.	Orphans' Home.	CLOTHING FUND.			Total.
					College for the Blind.	School for the Deaf.	Institution for Feeble-Minded Children.	
Adair.....	\$ 238.30	\$ 8.28						\$ 246.58
Adams.....	41.80	1.54						51.08
Allamakee.....	177.72	4.85	7.74					2,381.46
Appanoose.....	128.52	4.76	2,199.89					138.28
Audubon.....	185.64	7.21						319.52
Benton.....	227.15	7.83						234.98
Black Hawk.....	238.69	8.06						255.20
Boone.....	243.77	8.97	626.73	14.45		\$95.41		931.55
Bremer.....	71.05	2.49	438.20	16.07		5.33		517.07
Buchanan.....	182.99	6.84				14.17		203.50
Buena Vista.....	139.01	5.11						144.12
Butler.....	106.57			134.16	\$39.26		\$ 1.30	221.89
Calhoun.....	184.90	6.76						191.66
Carroll.....	206.63	7.85	668.50	25.00		21.14		928.68
Cass.....	246.25	7.17		8.33				261.75
Cedar.....	171.24	6.84						177.68
Cerro Gordo.....	140.99	5.21		16.67				163.87
Cherokee.....	157.69	5.84	497.47					661.00
Chickasaw.....	88.74	2.42						91.16
Clarke.....	96.72	3.59						100.31
Clay.....	72.92	2.70						75.62
Clayton.....	113.40	4.20		25.00				143.60
Clinton.....	185.16	5.44		50.00		44.75		285.35
Crawford.....	122.58	4.54						127.12
Dallas.....	249.42	5.93						255.34
Davis.....	136.43	6.16	762.06					934.65
Decatur.....	132.53	4.90	919.00					1,056.52
Delaware.....	200.86	7.47	52.41					260.74
Des Moines.....	163.75	6.01						169.76
Dickinson.....	76.74	2.82	336.00					415.56
Dubuque.....	4,624.89	159.98						4,484.87
Emmet.....	97.88	3.62						101.48
Fayette.....	212.03	7.99						220.01
Floyd.....	104.52	3.85						108.38
Franklin.....	68.09	2.51						70.60
Fremont.....	148.67	4.73						153.40
Greene.....	333.31	12.24						345.55
Grundy.....	57.59	2.07						59.66
Guthrie.....	263.75	9.15	16.88					289.78
Hamilton.....	175.03	6.35	810.14					991.52
Hancock.....	115.62	4.13	515.66					635.41
Hardin.....	161.28	5.88	1,386.46					1,553.63
Harrison.....	327.40	12.01						339.41
Henry.....	147.20	5.48	1,378.54	16.66			4.95	1,562.81
Howard.....	198.01	6.63		25.00				229.64
Humboldt.....	111.90	4.15						116.05
Ia.....	98.36	3.64						102.00
Iowa.....	293.67	10.80		41.67		63.66		409.80
Jackson.....	97.54	3.67		58.33				159.44
Jasper.....	164.89	6.84						171.73
Jefferson.....	146.86	5.23	583.33				4.65	739.07
Johnson.....	564.59	17.78						582.37
Jones.....	235.21	10.53	963.87	97.47				1,347.07

STATEMENT No. 26—CONTINUED.

COUNTIES.	General revenue.	Special university tax.	Insane fund.	Orphans' Home.	CLOTHING FUND.			Total.
					College for the Blind.	School for the Deaf.	Institution for Feeble-Minded Children.	
Keokuk.....	\$ 199.87	\$ 7.21		\$ 8.88				\$ 215.11
Kossuth.....	187.68	5.09						142.77
Lee.....	330.40	12.08						342.48
Linn.....	608.67	22.86						628.03
Louisa.....	84.02	2.48						86.48
Lucas.....	111.90	4.05						115.95
Lyon.....	60.04	2.29	\$ 409.73					472.06
Madison.....	218.45	7.54						225.99
Mahaska.....	198.41	6.98		895.84		\$108.88	\$31.35	1,241.46
Marion.....	225.80	8.85	1,411.68	25.00	\$ 3.60			1,674.43
Marshall.....	225.06	8.11	989.13		38.55		110.21	1,305.06
Mills.....	128.00	4.88						132.88
Mitchell.....	92.10	3.49						95.59
Monona.....	161.08	5.60						166.68
Monroe.....	112.84	4.53						116.89
Montgomery.....	88.07	3.21						91.28
Muscatine.....	148.58	5.84		91.67		37.76		238.35
O'Brien.....	167.89	3.10						170.99
Osceola.....	77.00	2.60						79.60
Page.....	284.13	8.75						246.88
Palo Alto.....	92.96	3.45						96.41
Plymouth.....	321.02	11.62						332.64
Pocahontas.....	95.43	3.53						98.95
Polk.....	740.38	27.36		178.78	20.97			961.43
Pottawattamie.....	935.37	34.33						969.70
Poweshiek.....	163.16	5.84						169.00
Ringgold.....	212.32	7.42						219.74
Sac.....	190.26	4.11						194.37
Scott.....	286.81	10.62		230.00				527.43
Shelby.....	233.85	8.66						242.51
Sioux.....	270.85	10.00						280.85
Story.....	185.68			16.67				152.30
Tama.....	230.58	10.65						241.23
Taylor.....	260.86	9.66						270.52
Union.....	128.31	4.89						133.20
Van Buren.....	111.73	4.11						115.83
Wapello.....	230.06	8.17				52.07		290.23
Warren.....	268.36	9.93						278.29
Washington.....	205.85	7.60						212.95
Wayne.....	161.86	5.91		88.34				201.11
Webster.....	257.68	9.54	1,627.26				60	1,895.08
Winnebago.....	93.85	3.40						97.25
Winneshek.....	143.96	5.20						149.16
Woodbury.....	618.18	22.88						641.06
Worth.....	179.38	6.43	546.00	8.38				740.14
Wright.....	151.90	5.46						157.36
Total.....	\$23,510.75	\$337.61	\$17,076.18	\$2,028.04	\$ 96.96	\$383.17	\$153.06	\$44,085.79

STATEMENT No. 27.

REAL ESTATE AND NOTES BELONGING TO GENERAL REVENUE.

District township of Saylorville, school order (10 per cent).....	\$ 77.70
Russell & Harper, two notes of \$100 each (10 per cent).....	200.00
Will Kent, note (10 per cent).....	700.00
* J. W. Roach and S. S. Wold, forty notes for 1,600 acres of land in Lyon county (shown in last report).....	17,628.00
Total.....	\$18,605.70

* The state received \$5,876 cash for this land in addition to these notes, making the total purchase price \$23,504.

The school order and two notes of Russell & Harper are in the hands of the attorney-general for collection. The Kent note is on file, and is considered worthless.

STATEMENT No. 28.

Showing the delinquent state taxes for 1896 in the various counties on the first day of June, A D. 1897, as shown by the semi-annual settlement sheets on file in this office.

COUNTIES.	Amount.	COUNTIES.	Amount.
Adair.....	\$ 6,400.89	Johnson.....	\$ 11,909.96
Adams.....	5,014.98	Jones.....	7,771.54
Allamakee.....	4,649.17	Keokuk.....	8,935.11
Appanoose.....	7,115.54	Kossuth.....	7,840.88
Audubon.....	6,359.45	Lee.....	12,863.79
Benton.....	10,170.05	Linn.....	14,962.86
Black Hawk.....	9,949.77	Louisa.....	5,367.01
Boone.....	7,740.28	Lucas.....	5,640.09
Bremer.....	4,603.50	Lyon.....	5,550.57
Buchanan.....	8,512.76	Madison.....	6,874.77
Buena Vista.....	5,558.11	Mahaska.....	9,960.90
Butler.....	6,278.00	Marion.....	7,967.08
Calhoun.....	6,263.93	Marshall.....	10,183.84
Carroll.....	7,705.11	Mills.....	6,244.65
Cass.....	9,187.32	Mitchell.....	4,838.42
Cedar.....	8,624.73	Monona.....	5,533.06
Cerro Gordo.....	6,789.89	Monroe.....	4,545.14
Cherokee.....	6,385.54	Montgomery.....	8,010.48
Chickasaw.....	4,660.71	Muscatine.....	10,728.00
Clarke.....	4,892.62	O'Brien.....	5,732.29
Clay.....	3,925.89	Osceola.....	2,894.85
Clayton.....	6,316.52	Page.....	9,832.28
Clinton.....	11,078.20	Palo Alto.....	4,645.52
Crawford.....	8,123.55	Plymouth.....	9,465.91
Dallas.....	9,789.98	Pocahontas.....	5,748.57
Davis.....	5,648.81	Polk.....	22,895.99
Decatur.....	5,177.81	Pottawattamie.....	20,491.91
Delaware.....	5,972.49	Poweshiek.....	8,057.50
Des Moines.....	11,270.93	Ringgold.....	5,977.82
Dickinson.....	2,566.15	Sac.....	6,365.09
Dubuque.....	19,708.79	Scott.....	12,251.54
Emmet.....	3,067.82	Shelby.....	7,394.11
Fayette.....	6,909.21	Sioux.....	8,079.67
Floyd.....	5,978.34	Story.....	8,199.02
Franklin.....	5,459.15	Tama.....	9,822.05
Fremont.....	7,004.40	Taylor.....	6,852.51
Greene.....	7,558.48	Union.....	6,741.56
Grundy.....	5,050.96	Van Buren.....	5,458.75
Guthrie.....	8,255.00	Wapello.....	11,754.15
Hamilton.....	7,376.39	Warren.....	7,722.66
Hancock.....	4,336.19	Washington.....	8,692.51
Hardin.....	7,469.45	Wayne.....	6,181.36
Harrison.....	9,066.50	Webster.....	9,436.31
Henry.....	6,970.27	Winnebago.....	3,273.16
Howard.....	5,045.20	Winnebleshk.....	6,147.11
Humboldt.....	4,898.63	Woodbury.....	24,612.17
Ia.....	4,842.42	Worth.....	3,102.18
Iowa.....	7,224.55	Wright.....	5,045.18
Jackson.....	6,091.06		
Jasper.....	11,528.49	Total.....	\$ 776,807.65
Jefferson.....	6,692.71		

STATEMENT No. 29.

Showing the balance due the state from the several counties on account of the different funds on the 30th day of June, 1897.

COUNTIES.	Revenue.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orph'ns' Home.	Total.
Adair.....	\$ 7,625.93	\$ 4,968.29			\$ 17.61	\$ 33.32	\$ 12,645.15
Adams.....	5,948.11			8.15	144.87		6,098.13
Allamakee.....	8,230.81	10.00	\$ 41.10	78.11	186.04		8,548.06
Appanoose.....	11,644.34	791.19		51.02	12.15	508.11	12,006.81
Audubon.....	8,664.37	288.00		78.57	57.42	29.47	9,117.83
Benton.....	11,735.24	3,095.94	291.23	20.98	113.96		15,257.25
Black Hawk.....	11,287.23				8.32	31.12	11,326.16
Boone.....	9,776.45		27.57	37.51	6.67		9,848.20
Bremer.....	4,823.84			5.33			4,829.17
Buchanan.....	11,350.94			14.17			11,365.11
Buena Vista.....	6,784.83				65.09		6,849.92
Butler.....	7,361.80	444.27	39.86	41.96	1.20	150.82	8,030.01
Calhoun.....	8,457.00			24.05	50.15		8,531.20
Carroll.....	11,661.87			21.69			11,683.56
Cass.....	9,809.24	2,160.07		11.08			11,980.39
Cedar.....	11,712.64	34.53					11,747.17
Cerro Gordo.....	6,978.07			8.63	1.98	50.01	7,038.69
Cherokee.....	7,219.75						7,219.75
Chickasaw.....	7,361.18						7,361.18
Clarke.....	5,601.67			9.01	8.33		5,619.01
Clay.....	5,871.10	424.20	8.50	13.85			6,317.65
Clayton.....	6,897.14			48.96		25.00	6,971.09
Clinton.....	11,727.10			44.75			11,771.85
Crawford.....	8,758.80	241.50		11.00			9,011.30
Dallas.....	11,570.00		87.73	58.64	98.42		11,762.79
Davis.....	6,673.57				5.77		6,679.34
Decatur.....	7,234.17						7,234.17
Delaware.....	6,266.77			14.82			6,281.59
Des Moines.....	11,517.95	1,462.53		79.42	53.63		13,113.53
Dickinson.....	2,647.22						2,647.22
Dubuque.....	22,001.74	2,533.84		91.80	287.73	144.17	25,159.28
Emmet.....	3,409.42			31.09			3,440.51
Fayette.....	8,600.35			119.15	14.50	50.00	8,784.00
Floyd.....	6,604.78	2,322.15			81.24		9,008.27
Franklin.....	6,198.22						6,198.22
Fremont.....	11,433.66			16.96	14.89		11,465.51
Greene.....	8,836.79			132.42			8,969.21
Grundy.....	5,291.88	86.17		20.45	21.12		5,519.62
Guthrie.....	9,711.51	655.20		16.88	.50		10,384.09
Hamilton.....	8,861.79		21.86	43.51	6.85		8,934.01
Hancock.....	5,753.58						5,753.58
Hardin.....	8,118.06	2,540.05		6.65	22.26	164.47	10,852.58
Harrison.....	13,935.16	40.30		29.38	27.96		14,052.20
Henry.....	7,449.80			.50	6.05	16.66	7,473.01
Howard.....	5,617.86				58.07		5,675.93
Humboldt.....	6,051.93	644.98		38.50			6,735.36
Ia.....	5,506.91					8.33	5,515.24
Iowa.....	13,736.07			63.66			13,799.73
Jackson.....	6,575.24			208.04			6,783.28
Jasper.....	12,571.96	1,858.50	18.13		30.66	83.35	14,087.50
Jefferson.....	7,005.80	583.33			4.42	.30	7,593.35
Johnson.....	15,918.91	1,191.95	176.93	273.41	381.67	759.06	18,701.85
Jones.....	10,691.43			86.06		71.67	10,849.16
Keokuk.....	9,453.17	9.00					9,462.17

STATEMENT NO. 29—CONTINUED.

COUNTIES.	Revenue.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orph'ns' Home.	Total.
Kosuth.....	\$ 8,631.96			\$ 50.63		\$ 15.74	\$ 8,698.33
Lee.....	14,484.89			69.34			14,554.23
Linn.....	16,224.78	\$ 3,630.38	\$ 90.26	220.91	\$ 111.17		20,277.50
Louisia.....	6,253.81	2,371.59		15.47	30.76	30.83	9,204.45
Lucas.....	6,534.57	43.00		29.43			6,606.05
Lyon.....	6,550.60			33.04	12.06		6,595.70
Madison.....	7,739.17		3.83	7.20	30.16	8.34	7,778.70
Mahaska.....	14,563.88	319.47		108.88	31.35	2,163.76	17,185.34
Marion.....	8,933.13		23.76				8,956.89
Marshall.....	10,593.14	733.45	36.80	143.90	110.21	14.27	11,638.76
Mills.....	8,732.65	1,944.50		138.05	38.19		10,851.39
Mitchell.....	7,574.93			2.08			7,577.01
Monona.....	6,643.23	254.00		13.26	32.39		6,943.08
Monroe.....	6,990.93	1,764.01	36.63	3.97	187.98		8,953.53
Montgomery.....	14,318.79		17.68				14,336.47
Muscataine.....	11,906.43			37.76			11,944.19
O'Brien.....	6,812.23	1,155.46		20.07	6.78	485.60	8,480.74
Oscola.....	3,663.61			1.30			3,664.91
Page.....	11,543.23			52.57			11,595.80
Palo Alto.....	5,232.01		.40	5.60			5,238.01
Plymouth.....	10,906.50	11.67		194.43			11,112.65
Pocahontas.....	7,510.55	11.25	23.12		26.61	116.63	7,688.15
Polk.....	41,352.26		20.97		712.40	172.78	42,758.41
Pottawattamie.....	23,642.03			169.58		83.84	23,895.45
Poweshiek.....	9,093.63	632.73		6.06			9,732.43
Ringgold.....	7,699.91						7,699.91
Sci.....	7,744.26				3.18		7,747.44
Scott.....	13,376.98			23.00		230.00	13,630.98
Shelby.....	8,163.06	1,109.50			10.87	291.67	9,575.12
Sioux.....	9,534.43	1,452.13		42.35	4.42		11,033.33
Story.....	9,753.33			18.63			9,771.96
Tama.....	12,545.03		.90	19.99	11.80	66.66	12,643.38
Taylor.....	10,482.46			18.55			10,501.01
Union.....	9,906.60	168.00			39.27		10,113.87
Van Buren.....	5,518.97	2,647.91		44.24	11.45		8,222.57
Wapello.....	14,142.69	50.87		53.07			14,346.63
Warren.....	11,062.67	1,894.36		14.63	44.79		13,012.50
Washington.....	9,008.21						9,008.21
Wayne.....	9,180.68					16.67	9,197.35
Webster.....	10,363.00	1,627.26			.60		12,015.86
Winnebago.....	3,414.34			1.43	1.05		3,416.82
Winnebush.....	6,431.54		15.80	34.09	22.37		6,503.80
Woodbury.....	52,949.91	2,307.50		94.31	93.87	1,040.13	56,685.72
Worth.....	3,330.01	496.47		21.03	11.03	8.33	3,866.87
Wright.....	6,207.70			9.15	19.59		6,236.44
Total.....	\$971,644.08	\$ 51,015.35	\$ 933.06	\$3,372.91	\$3,378.33	\$3,869.61	\$1,037,413.30

The counties overpaid on their institution accounts are as follows: Adams, insane, \$34.04; Boone, Orphans' home, \$16.67; Buchanan, feeble-minded, \$.60; Carroll, feeble-minded, \$7.63; Cass, feeble-minded, \$61.84; Orphans' home, \$161.60; Cedar, deaf, \$.39; feeble-minded, \$34.53; Clarke, blind, \$4.35; Clinton, blind, \$.01; Dallas, insane, \$99.00; Delaware, insane, \$179.51; Greene, insane, \$.10; Jones, feeble-minded, \$3.42; Kosuth, insane, \$.00; Linn, Orphans' home, \$149.44; Lyon, insane, \$.26; Orphans' home, \$1.25; Marion, feeble-minded, \$10.08; Montgomery, feeble-minded, \$.50; Page, feeble-minded, \$14.83; Polk, deaf, \$457.00; Scott, feeble-minded, \$.01; Story, insane, \$3.80; Orphans' home, \$16.67; Taylor, feeble-minded, \$13.90; Union, Orphans' home, \$35.00; Webster, deaf, \$.05.

STATEMENT No. 30.

Showing taxes uncollected by counties after being in hands of treasurers one year, also total for the state uncollected total taxes levied, total collections, per cent collected.

COUNTIES.	Tax of 1891 uncollected Jan. 1, 1893.	Tax of 1892 uncollected Jan. 1, 1894.	Tax of 1893 uncollected Jan. 1, 1895.	Tax of 1894 uncollected Jan. 1, 1896.	Tax of 1895 uncollected Jan. 1, 1897.
Adair.....	\$ 249.14	\$ 237.69	\$ 333.57	\$ 297.17	\$ 235.51
Adams.....	228.02	272.29	230.91	257.46	256.01
Allamakee.....	426.67	620.98	458.96	673.32	856.03
Appanoose.....	838.01	327.06	321.98	223.03	382.21
Audubon.....	213.81	241.13	230.97	258.37	175.81
Benton.....	187.01	198.11	202.10	251.51	246.97
Black Hawk.....	123.94	95.64	159.09	168.90	125.28
Boone.....	226.86	264.99	74.89	306.48	210.70
Bremer.....	59.48	68.93	49.77	59.56	61.10
Buchanan.....	169.19	228.41	205.15	306.97	202.26
Buena Vista.....	85.50	142.69	95.64	148.80	168.91
Butler.....	130.84	189.13	173.07	250.05	156.59
Calhoun.....	199.83	162.83	107.92	251.92	196.32
Carroll.....	361.28	538.46	392.80	478.89	518.64
Cass.....	281.47	323.01	265.04	319.49	168.75
Cedar.....	217.97	479.20	287.64	393.52	467.86
Cerro Gordo.....	82.14	119.37	109.49	161.32	68.55
Cherokee.....	128.06	143.75	154.73	218.15	322.03
Chickasaw.....	534.99	709.16	632.72	644.88	735.39
Clarke.....	203.62	283.57	209.27	175.01	248.39
Clay.....	176.33	181.67	185.44	220.77	196.50
Clayton.....	345.34	189.10	215.86	199.69	233.98
Clinton.....	311.77	189.71	185.75	207.56	236.08
Crawford.....	253.79	331.09	289.19	109.34	269.46
Dallas.....	304.63	419.88	333.66	321.28	281.50
Davis.....	139.08	195.86	124.63	159.09	155.89
Decatur.....	253.98	292.42	179.88	229.99	102.03
Delaware.....	1.93	10.00	81.18	68.94	108.82
Des Moines.....	203.62	271.66	145.80	201.74	164.88
Dickinson.....	56.51	89.98	98.97	124.64	105.50
Dubuque.....	489.15	724.51	444.89	493.84	951.54
Emmet.....	101.46	208.43	222.55	418.50	404.19
Fayette.....	167.63	204.36	175.94	218.63	191.16
Floyd.....	92.04	144.56	128.09	207.56	297.93
Franklin.....	124.95	126.68	166.18	86.84	123.83
Fremont.....	246.49	171.37	317.29	253.61	241.32
Greene.....	102.32	82.98	111.63	90.98	90.57
Grundy.....	138.93	160.61	187.50	123.73	170.49
Guthrie.....	118.97	339.64	376.75	377.99	267.60
Hamilton.....	148.94	173.93	153.30	195.69	188.72
Hancock.....	122.18	195.34	293.25	337.18	517.21
Hardin.....	111.07	176.02	189.38	189.38	95.30
Harrison.....	399.62	407.25	409.18	474.20	504.02
Henry.....	161.31	174.42	184.89	215.44	176.38
Howard.....	216.26	275.41	281.55	460.10	297.24
Humboldt.....	39.40	96.78	105.74	116.51	68.34
Ida.....	155.96	38.35	150.38	155.63	138.48
Iowa.....	88.38	122.20	71.95	94.30	131.62
Jackson.....	85.37	137.70	62.99	184.80	253.41
Jasper.....	318.78	219.10	319.20	487.89	448.30
Jefferson.....	78.79	104.81	100.13	109.24	88.22
Johnson.....	214.77	424.92	168.65	348.43	422.08
Jones.....	149.41	270.79	163.46	196.30	244.09

STATEMENT No. 30—CONTINUED.

COUNTIES.	Tax of 1891 un- collected Jan 1, 1893.	Tax of 1893 un- collected Jan. 1, 1894.	Tax of 1893 un- collected Jan. 1, 1895.	Tax of 1894 un- collected Jan. 1, 1896.	Tax of 1895 un- collected Jan. 1, 1897.
Keokuk	\$ 188.38	\$ 300.01	\$ 246.44	\$ 306.76	\$ 368.74
Kossuth	32.43	224.11	231.43	256.06	306.75
Lee	506.45	412.09	193.04	494.83	399.36
Linn	409.59	438.13	219.14	514.16	599.44
Louisa	147.06	163.52	146.00	171.46	224.31
Lucas	193.76	238.88	297.20	236.99	363.31
Lyon	308.38	314.33	536.26	805.46	818.14
Madison	380.57	445.39	248.92	471.41	546.13
Mahaska	543.56	419.35	628.00	521.88	723.96
Marion	262.04	301.45	381.50	406.98	198.80
Marshall	139.50	145.91	171.23	116.26	26.79
Mills	145.19	172.95	156.12	231.06	194.97
Mitchell	128.29	144.58	166.83	214.53	190.85
Monona	275.81	291.55	199.01	301.61	312.54
Monroe	163.45	354.94	291.00	159.89	215.94
Montgomery	228.89	349.12	239.86	274.65	197.02
Muscatine	294.84	315.63	231.75	277.96	195.13
O'Brien	129.69	138.90	183.39	415.75	339.60
Osceola	52.14	81.85	51.60	86.74	92.01
Page	303.96	379.45	272.88	480.98	243.65
Palo Alto	74.57	109.61	84.82	120.33	139.92
Plymouth	363.56	295.30	321.43	383.23	323.31
Pocahontas	465.90	611.47	595.29	672.09	902.08
Polk	767.41	765.65	985.10	781.00	1,109.09
Pottawattamie	758.12	703.27	369.97	725.57	936.77
Poweshiek	179.51	242.18	253.70	572.10	196.15
Ringgold	232.01	341.44	312.90	367.55	294.52
Sac	157.79	223.55	318.92	470.74	89.09
Scott	90.55	110.75	240.14	178.28	494.46
Shelby	161.63	196.67	208.57	313.83	246.80
Sioux	220.81	295.03	270.89	410.75	265.96
Story	268.60	113.63	257.82	386.17	212.52
Tama	46.96	68.16	201.64	237.45	316.57
Taylor	123.82	245.13	178.18	184.00	204.15
Union	300.34	212.86	310.86	374.13	217.13
Van Buren	294.89	374.50	250.28	514.39	119.08
Wapello	720.36	918.99	985.96	1,098.71	1,546.89
Warren	266.29	268.64	178.40	335.67	276.69
Washington	96.95	89.83	82.81	209.65	154.23
Wayne	152.63	191.49	140.92	182.43	115.51
Webster	266.80	266.60	233.27	365.94	446.24
Winnebago	111.11	234.12	236.90	224.87	271.53
Winneblesh	233.79	110.67	40.39	53.15	6.36
Woodbury	600.79	8,468.81	3,094.58	5,205.25	5,709.98
Worth	40.43	56.82	.....	36.27	64.05
Wright	194.34	280.59	64.44	184.46	204.92
Total	\$ 23,264.28	\$ 34,237.63	\$ 26,829.33	\$ 35,036.09	\$ 35,405.16
Total levy	1,050,772.98	1,061,109.08	1,124,791.80	1,334,226.12	1,394,704.23
Amount collected	1,028,488.70	1,026,864.45	1,097,962.47	1,353,190.03	1,349,299.06
Per cent collected	98	97	98	97	97

STATEMENT NO. 81.

ASSETS OF THE PERMANENT SCHOOL FUND.

Showing the amount of permanent school fund held by the several counties as shown by the books in the Auditor of State's office on the 30th day of June, 1897.

COUNTIES.	Amount.	COUNTIES.	Amount.
Adair.....	\$ 33,244.69	Johnson.....	\$ 31,418.40
Adams.....	34,640.74	Jones.....	31,976.52
Allamakee.....	63,056.58	Keokuk.....	37,959.56
Appanoose.....	44,093.12	Kossuth.....	106,443.69
Audubon.....	40,040.87	Lee.....	13,000.00
Benton.....	30,000.00	Linn.....	19,321.88
Black Hawk.....	18,255.54	Louisa.....	31,789.67
Boone.....	94,783.31	Lucas.....	29,387.47
Bremer.....	52,599.69	Lyon.....	115,671.25
Buchanan.....	9,819.16	Madison.....	67,081.23
Buena Vista.....	64,166.23	Mahaska.....	29,396.79
Butler.....	26,995.49	Marion.....	55,254.01
Calhoun.....	63,715.75	Marshall.....	30,501.07
Carroll.....	19,683.15	Mills.....	46,168.85
Cass.....	57,962.70	Mitchell.....	17,532.49
Cedar.....	38,265.43	Monona.....	26,395.51
Cerro Gordo.....	18,095.79	Monroe.....	60,912.14
Cherokee.....	67,633.91	Montgomery.....	45,772.23
Chickasaw.....	32,630.77	Muscatine.....	12,006.68
Clarke.....	45,962.19	O'Brien.....	112,000.00
Clay.....	62,310.52	Osceola.....	96,480.75
Clayton.....	67,649.94	Page.....	77,519.44
Clinton.....	33,323.09	Palo Alto.....	46,999.23
Crawford.....	46,533.74	Plymouth.....	131,506.24
Dallas.....	69,509.47	Pocahontas.....	91,255.91
Davis.....	30,893.81	Polk.....	49,564.68
Decatur.....	94,634.43	Pottawattamie.....	34,405.69
Delaware.....	12,022.07	Poweshiek.....	54,996.06
Des Moines.....	14,508.57	Ringold.....	59,367.50
Dickinson.....	68,117.83	Sac.....	18,292.43
Dubuque.....	3,555.00	Scott.....	23,319.40
Emmet.....	63,037.47	Shelby.....	146,585.34
Fayette.....	69,509.47	Sioux.....	49,935.97
Floyd.....	23,705.46	Story.....	44,567.45
Franklin.....	35,749.11	Tama.....	54,062.01
Fremont.....	57,414.96	Taylor.....	43,618.46
Greene.....	45,224.58	Union.....	26,936.53
Grundy.....	22,443.45	Van Buren.....	66,373.13
Guthrie.....	30,155.07	Wapello.....	89,323.18
Hamilton.....	50,691.53	Warren.....	89,737.08
Hancock.....	34,808.23	Washington.....	72,873.30
Hardin.....	41,069.30	Wayne.....	53,686.00
Harrison.....	49,156.04	Webster.....	101,651.51
Henry.....	14,220.07	Winnebago.....	20,059.93
Howard.....	41,568.40	Winnebleshiek.....	97,013.00
Humboldt.....	23,656.46	Woodbury.....	36,850.53
Iowa.....	26,972.00	Worth.....	44,999.32
Jackson.....	81,429.50	Wright.....	
Jackson.....	26,160.84		
Jasper.....	62,549.08		
Jefferson.....	37,923.33	Total.....	\$4,713,420.11

DESCRIPTION OF REAL ESTATE

Bid in and held by the state for the use of the school fund, on foreclosure of mortgages and judgments on Eads' Loans, also the estimated value of the same.

On judgment against James M. Reid and Hugh T. Reid, in Keokuk, Iowa:

	Estimated value.
East half block 27, five acres.....	\$ 155.00
West half block 21, Nassau's addition to Keokuk.....	250.00
Undivided one-third—Commencing on se corner of sw qr, section 1, township 65, range 5; thence w on s line of said qr section to sw cor of said qr; thence n on w line of said qr, 11 chains, 42 links, to stone; thence e parallel to s line of said qr section, 30 chains, 50 links, to post; thence s 10 chains, 22 links, to post; thence parallel to s line of said qr section, 9 chains, 50 links, to post; thence s 50 links to beginning, containing 35 acres in Lee county.....	250.00
Except the following tract sold to W. W. Belknap, as follows:	
Undivided one-third of—Beginning at a point on west bank of Mississippi river, 33 feet n of the s line of section 1; thence w about 400 feet to a point 73 feet w of the new center line of Keokuk & St. Paul railway; thence southerly 33 feet parallel with said railway to the s line of said section; thence e about 420 feet along the s line of said section to the west bank of said river; thence up said river to place of beginning, being in the s half of section 1, township 65 north, range 5 west. Also nw qr of sw qr, and ne qr of sw qr, section 3, township 61, range 25, 80 acres in Wright county.....	400.00

Descriptive of real estate bid in by and still belonging to the state for school fund on foreclosure of mortgage given by the medical department of the State University at Keokuk:

Lots 1, 2, 5, 6, 7, 8, 9, 10, 11 and 12, block 20, in Keokuk.....	\$ 2,980.00
Total estimated value of lands and lots not yet sold and under the control of the executive council.....	\$ 2,985.00

The state also holds the note of L. E. Ayres, dated September 12, 1883, due in ten years for \$800.00, taken in part payment for lots acquired from "Eads' loans," and sold by the state for the use of the permanent school fund.

ASSETS OF PERMANENT SCHOOL FUND.

Showing notes and mortgages remaining unpaid June 30, 1895.

BELONGING TO EADS' LOANS.

DATE OF NOTE.	MAKER OF NOTE.	Amount unpaid	REMARKS.
July 19, 1886	L. J. Zwart and B. Zwart	\$ 2,400.00	Balance after sale of mortgaged property.
August 13, 1886	W. G. Crawford and McCorkle	643.92	Balance after sale of mortgaged property.
June 27, 1886	John W. Stanton and Shaw	200.00	Balance after sale of mortgaged property.
July 12, 1886	George S. Hampton	5,000.00	Prior mortgage exhausted value of property and leaves this without security.
May 6, 1886	W. J. Gilbert and McBride	225.00	Balance due, personal judgment only.
December 16, 1886	T. J. Cannon	6,318.87	Considered worthless.
June 3, 1887	Benjamin Grossman	750.00	Mortgaged property sold, leaving this balance due.
November 19, 1886	R. W. Rothrock	1,185.00	Mortgaged property sold, leaving this balance due.
November 20, 1886	W. H. Leach	1,761.25	Mortgaged property sold, leaving this balance due.
November 19, 1886	Leach and McFarland	3,000.00	Worthless, on account of failure of consideration.
November 21, 1886	J. A. Goodrich	724.50	Mortgaged property sold, leaving this balance due.
November 19, 1886	Boyles, Stempel and Hugel	3,207.63	Mortgaged property sold, leaving this balance due.
November 18, 1886	B. Hugel	641.39	Mortgaged property sold, leaving this balance due.
October 15, 1886	T. J. Cannon	1,000.00	No security, worthless.
June 17, 1886	W. H. White	65.85	Mortgaged property sold, leaving this balance due.
January 2, 1887	Thomas Snyder	1,500.00	A prior lien on mortgaged property renders it worthless.
January 8, 1886	H. F. King	75.15	Mortgaged property sold, leaving this balance due.
May 8, 1886	George Andrews	1,250.00	Considered worthless.
August 19, 1886	James D. Eads	5,873.50	This balance due after payments made.
	Total	\$35,834.05	

AMOUNT DUE FROM REVENUE TO SCHOOL FUND.

The revenue fund has become responsible to the school fund for the following bonds.

Bond No. 3, issued to the permanent school fund of the state for losses to the school fund, under section 2, chapter 134, laws of 1864, dated November 1, 1871, interest payable on the first days of January and July in each year, at 6 per cent for	\$ 8,538.14
Bond No. 4, issued to the permanent school fund of the state, for losses to the school fund, under section 2, chapter 134, laws of 1864, dated January 5, 1876, interest payable on the first days of January and July in each year, at 6 per cent for.....	2,379.04
Total.....	\$ 10,937.18

SUMMARY,

Showing the total amount of the permanent school fund, and how it was invested June 30, 1893, as shown by the books in this office, as follows.

Amount held by the several counties.....	\$4,718,430 11
Amount in state bonds drawing 6 per cent interest.....	10,937.18
Amount of contracts on hand for real estate sold.....	600.00
Amount in state treasury.....	None.
Total.....	\$4,724,957.29

The above may be considered the entire available interest-bearing school fund of the state. In addition to this there are, as described in statement No. 12, lots and lands bought in by the state for the use of the school fund on foreclosure of mortgages belonging to the Eads' loans, and not yet resold, estimated in previous reports to be worth \$3,985; this is not available and is not included in the foregoing summary. Neither are the notes and mortgages shown on preceding page included, because they are practically worthless.

There has been an increase in the permanent school fund, from the sale of school lands, since last report, of \$16,743.59.

STATEMENT NO. 32—CONTINUED.

COUNTIES.	Number of youth.	Amount of permanent fund held by counties and state, Jan. 1, 1886.	Amount of delinquent interest which accrued prior to Jan. 1, 1874.	Interest due as per section 1889, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for delinquency.	Excess payable to revenue.
Pottawattamie.....	16,810	\$ 34,405.69		\$ 2,110.14	\$ 2,110.14	\$ 2,840.89	\$ 780.75	\$ 388.41
Poweshiek.....	6,145	54,908.66		1,374.01	1,374.01	1,088.50		612.15
Ringgold.....	5,160	59,327.55		1,464.19	1,464.19	972.04		
Sac.....	8,464	18,292.43	\$ 121.86	457.31	457.31	2,632.43	466.11	
Scott.....	18,620	23,318.09		533.86	533.86	2,686.78	2,627.23	
Shelby.....	6,287	143,518.40		863.86	863.86	1,062.50	479.63	
Sioux.....	7,806	143,589.34		1,694.63	1,694.63	1,234.70		2,429.96
Story.....	6,549	43,853.97		1,243.90	1,243.90	1,006.20		163.12
Tama.....	7,729	44,567.45	60.00	1,114.18	1,114.18	1,006.20		
Taylor.....	6,121	44,062.61		1,333.31	1,333.31	1,004.45	193.02	
Union.....	6,301	34,613.46		1,040.46	1,040.46	1,004.87		317.86
Van Buren.....	6,737	23,968.53		674.96	674.96	972.93	297.97	25.59
Wapello.....	10,643	56,878.13		1,409.88	1,409.88	1,798.61	889.84	
Warren.....	6,437	36,232.12		981.30	981.30	1,087.86	106.55	
Washington.....	6,863	39,737.08		993.42	993.42	1,006.06	12.64	
Wayne.....	6,696	73,673.80		1,831.53	1,831.53	932.62	90.91	859.31
Webster.....	2,537	53,685.00		1,640.65	1,640.65	1,410.56		1,780.42
Winnebago.....	7,089	97,154.86		2,428.87	2,428.87	648.45		
Winnechick.....	1,689	23,069.98		737.10	737.10	1,399.44	673.84	
Woodbury.....	17,737	91,669.00	1,630.30	2,292.33	2,292.33	4,997.16	706.33	264.69
Worth.....	2,986	86,860.53		921.36	921.36	866.57		224.98
Wright.....	5,417	44,969.83		1,132.10	1,132.10	868.57		
State bonds.....		10,967.18						
Total.....	697,228	\$4,707,608.70	\$ 2,224.42	\$117,307.87	\$117,307.87	\$117,881.53	\$34,020.24	\$ 84,096.59
Interest on state bonds.....				523.06	523.06			538.66
Grand total.....	697,228	\$4,707,608.70	\$ 2,224.42	\$117,881.53	\$117,881.53	\$117,881.53	\$34,020.24	\$ 84,635.24

STATEMENT NO. 33—CONTINUED.

COUNTIES.	Number of youth.	Amount of permanent fund held by counties Jan. 1, 1896.	Amount of delinquent interest prior to Jan. 1, 1874.	Interest due as per section 1886, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for delin- quency.	Excess payable to revenue.
Delaware.....	6,007	18,023.07	.....	300.30	300.30	1,000.03	\$ 691.38	.....
Des Moines.....	12,351	18,894.77	.....	497.75	497.75	2,040.39	1,542.61	.....
Dickinson.....	2,314	66,513.83	.....	1,063.85	1,063.85	893.27	.....	\$ 1,850.53
Dubuque.....	30,254	6,555.00	.....	138.88	138.88	8,415.96	3,207.06	.....
Emmet.....	2,727	63,087.47	.....	1,575.94	1,575.94	453.15	.....	1,123.79
Fayette.....	8,454	60,500.47	.....	1,727.73	1,727.73	1,396.60	.....	341.13
Floyd.....	5,735	23,705.46	.....	593.63	593.63	957.33	364.70	.....
Franklin.....	4,900	26,836.25	.....	670.91	670.91	728.96	123.05	.....
Fremont.....	6,151	57,414.96	.....	1,435.37	1,435.37	1,016.15	.....	419.23
Greene.....	6,757	45,294.58	.....	1,130.61	1,130.61	951.06	.....	179.55
Grundy.....	4,758	24,443.45	.....	561.08	561.08	700.45	229.40	.....
Guthrie.....	6,479	30,155.07	.....	753.87	753.87	1,070.33	316.46	.....
Hamilton.....	6,325	50,691.53	.....	1,297.39	1,297.39	1,044.89	.....	233.40
Hancock.....	4,009	84,308.28	.....	843.50	843.50	677.15	.....	166.35
Hardin.....	7,353	41,069.90	.....	1,008.95	1,008.95	1,314.73	205.77	.....
Harrison.....	8,477	48,154.04	.....	1,203.90	1,203.90	1,400.40	196.50	.....
Henry.....	6,793	14,320.07	.....	335.50	335.50	950.40	594.90	.....
Howard.....	4,905	41,593.40	.....	1,039.21	1,039.21	810.22	.....	228.99
Humboldt.....	3,883	26,972.00	.....	716.41	716.41	651.73	.....	64.69
Iowa.....	3,945	38,655.48	.....	674.30	674.30	641.47	.....	22.83
Jackson.....	8,105	81,429.50	.....	2,035.73	2,035.73	1,561.60	.....	934.73
Jasper.....	8,771	25,160.84	.....	639.03	639.03	1,336.95	709.38	.....
Jefferson.....	8,771	62,549.08	.....	1,543.73	1,543.73	1,448.37	.....	114.35
Johnson.....	8,966	31,413.40	.....	795.46	795.46	893.12	188.29	.....
Jones.....	8,576	81,734.53	.....	738.42	738.42	1,065.13	301.60	.....
Keosauqua.....	8,536	27,959.58	.....	698.09	698.09	1,410.15	711.15	.....
Kossuth.....	6,759	94,963.69	.....	2,499.09	2,499.09	1,115.59	.....	1,383.50
Lea.....	12,741	15,492.10	.....	355.63	355.63	2,104.32	1,719.19	.....
Linn.....	17,527	23,692.10	.....	595.05	595.05	2,595.46	2,320.41	.....
Louisia.....	4,186	21,739.57	.....	644.74	644.74	691.26	146.63	.....
Lucas.....	4,304	59,337.47	.....	734.63	734.63	810.14	75.46	.....
Lyon.....	4,190	115,871.25	.....	2,391.73	2,391.73	693.19	.....	2,192.59
Madison.....	5,363	50,981.28	.....	1,670.75	1,670.75	927.74	.....	703.04
Manassah.....	11,006	26,596.70	.....	734.98	734.98	1,513.68	1,033.60	.....

Marion.....	5,889	54,699.07	1,850.73	1,850.48	704.61	199.08
Mathai.....	2,847	44,400.47	1,782.43	1,467.19	417.59	.....
McCall.....	5,181	44,183.56	1,154.33	1,154.33	311.98	680.89
Michigan.....	5,888	17,532.49	438.31	438.31	.....	184.16
Monroe.....	5,408	20,895.51	659.89	659.89	.....	1,920.97
Montgomery.....	5,819	60,912.14	1,623.81	1,623.81	.....	2,919.12
Muscataine.....	5,819	45,773.33	1,144.80	1,144.80	.....	1,885.58
O'Brien.....	5,821	17,008.68	449.69	449.69	.....	1,531.58
Oceola.....	2,678	113,000.00	2,800.00	2,800.00	.....	2,558.30
Page.....	7,068	93,460.75	2,451.53	2,451.53	.....	845.24
Palo Alto.....	4,108	44,999.33	1,174.73	1,174.73	.....	614.74
Plymouth.....	7,337	131,508.94	3,258.90	3,258.90	.....	.....
Pocahontas.....	4,554	91,355.91	2,396.10	2,396.10	.....	.....
Polk.....	23,128	49,554.08	1,239.10	1,239.10	.....	.....
Pottawattamie.....	16,669	84,405.69	2,110.14	2,110.14	.....	.....
Poweshiek.....	6,361	54,996.06	1,374.91	1,374.91	.....	.....
Ringgold.....	5,363	59,876.50	1,464.19	1,464.19	.....	.....
Sac.....	5,534	18,232.43	457.31	457.31	.....	.....
Scott.....	15,888	103.59	12.56	12.56	.....	.....
Shelby.....	6,294	23,319.40	593.98	593.98	.....	.....
Sioux.....	7,086	146,585.24	3,664.63	3,664.63	.....	.....
Story.....	6,747	49,955.97	1,245.90	1,245.90	.....	.....
Tama.....	7,678	44,557.45	1,114.18	1,114.18	.....	.....
Taylor.....	6,137	54,092.61	1,353.31	1,353.31	.....	.....
Union.....	5,775	43,618.46	1,090.46	1,090.46	.....	.....
Van Buren.....	10,339	20,998.53	674.96	674.96	.....	.....
Wapello.....	6,716	56,872.13	1,409.33	1,409.33	.....	.....
Warren.....	6,159	30,232.15	961.30	961.30	.....	.....
Washington.....	5,712	30,737.03	993.43	993.43	.....	.....
Wayne.....	8,488	72,872.30	1,831.83	1,831.83	.....	.....
Webster.....	4,071	53,696.00	1,340.65	1,340.65	.....	.....
Winnebago.....	7,674	97,154.86	2,428.87	2,428.87	.....	.....
Winnebuck.....	17,966	29,082.98	737.10	737.10	.....	.....
Woodbury.....	3,790	91,693.00	2,592.33	2,592.33	.....	.....
Worth.....	5,615	33,850.53	921.26	921.26	.....	.....
Wright.....	.....	44,339.33	1,128.50	1,128.50	.....	.....
State bonds.....	.....	10,827.19	.....	.....	.....	.....
Total.....	712,941	94,710,318.79	\$117,459.05	\$117,459.05	\$24,356.13	\$24,356.13
Interest on state bonds.....	719,941	94,710,318.79	\$117,777.85	\$117,777.85	.....	.....
Grand total.....	.....	.....	.....	.....	.....	.....

STATEMENT No. 34.

Of the apportionment of the interest of the Permanent School Fund made by the Auditor of State on the seventh day of September, A. D. 1896, as provided by sections 66, 1582, 1844, 1881, 1882 and 1884, Code of 1873, on the basis of sixteen and fifty-two one-hundredths cents for each youth in the county. The total amount of Permanent School Fund January 1, 1896, was \$4,710,218.70, as shown below, upon which this apportionment was computed.

COUNTIES.	Number of youth.	Amount of permanent fund held by counties January 1, 1896.	Amount of interest delinquent which accrued prior to January 1, 1874.	Amount of interest collected on and accrued prior to January 1, 1874.	Interest due as per section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Variance on revenue for deficiency.	Excess payable to revenue.
Adair.....	5,518	\$ 23,244.69	\$ 31.64	.....	\$ 831.11	\$ 831.11	\$ 911.57	\$ 80.46	.....
Adams.....	4,863	34,640.74	.....	.....	866.02	866.02	803.37	.....	83.65
Allamakee.....	6,358	63,044.58	.....	.....	1,576.11	1,576.11	1,060.34	.....	515.77
Appanoose.....	6,652	41,932.05	.....	.....	1,022.68	1,022.68	1,431.27	411.59	.....
Audubon.....	4,436	40,040.37	.....	.....	1,001.01	1,001.01	731.18	.....	269.83
Benton.....	8,241	30,000.00	241.92	.....	750.00	750.00	1,361.43	611.43	.....
Black Hawk.....	9,069	13,255.54	.....	.....	456.39	456.39	1,501.50	1,045.11	.....
Boone.....	9,232	94,732.31	.....	.....	2,368.31	2,368.31	1,538.43	.....	839.88
Bremer.....	6,181	52,599.69	.....	.....	1,314.99	1,314.99	865.90	.....	459.09
Buchanan.....	6,252	9,819.16	.....	.....	245.48	245.48	1,034.83	787.35	.....
Buena Vista.....	5,550	63,983.69	.....	.....	1,588.22	1,588.22	916.96	.....	671.36
Butler.....	5,806	25,993.49	.....	.....	674.86	674.86	959.16	284.37	.....
Calhoun.....	5,649	62,715.75	138.70	.....	1,567.90	1,567.90	933.22	.....	631.68
Carroll.....	7,069	19,633.15	.....	.....	490.83	490.83	1,167.80	676.97	.....
Cass.....	7,516	57,962.70	.....	.....	1,449.07	1,449.07	1,241.64	.....	207.43
Cedar.....	6,224	38,265.43	.....	.....	956.63	956.63	1,028.20	71.57	.....
Cerro Gordo.....	6,060	18,065.79	.....	.....	452.39	452.39	1,006.07	553.68	.....
Cherokee.....	5,495	67,633.91	.....	.....	1,815.77	1,815.77	987.57	.....	782.83
Chickasaw.....	5,978	35,630.77	.....	.....	815.77	815.77	905.06	171.80	.....
Clarke.....	4,811	45,862.19	.....	.....	1,140.44	1,140.44	695.06	.....	444.78
Clay.....	3,927	65,310.62	.....	.....	1,567.76	1,567.76	648.74	.....	909.02
Clayton.....	9,726	47,649.94	.....	.....	1,191.25	1,191.25	1,606.57	415.32	.....
Clinton.....	14,717	2,410.45	.....	.....	87.80	87.80	2,431.25	2,343.45	.....
Crawford.....	7,249	85,322.09	.....	.....	2,063.05	2,063.05	1,197.63	.....	865.53
Dallas.....	7,215	46,533.74	.....	.....	1,163.34	1,163.34	1,191.92	28.58	.....
Davis.....	5,424	28,682.81	.....	.....	717.07	717.07	896.04	178.97	.....
Decatur.....	5,776	94,334.49	.....	.....	2,341.57	2,341.57	964.20	.....	1,387.37

STATEMENT NO. 34—CONTINUED.

COUNTIES.	Number of youth.	Amount of permanent fund held by counties January 1, 1898.	Amount of interest delinquent which accrued prior to January 1, 1874.	Amount of interest collected on a mt accrued prior to January 1, 1874.	Interest due as per section 1883, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Pottawattamie.....	16,669	\$ 84,465.69	.....	.....	\$ 2,110.14	\$ 2,110.14	\$ 2,763.73	\$ 643.58	.....
Poweshiek.....	6,251	54,996.66	.....	.....	1,374.91	1,374.91	1,063.67	.....	345.24
Ringgold.....	5,263	59,367.50	.....	.....	1,484.19	1,484.19	899.45	.....	614.74
Sac.....	6,534	18,293.43	\$ 121.86	.....	457.31	457.31	914.23	456.91	.....
Scott.....	15,888	502.59	.....	.....	12.56	12.56	2,634.70	2,612.14	.....
Shelby.....	6,394	23,319.40	.....	.....	582.98	582.98	1,039.77	456.79	.....
Sioux.....	7,533	146,585.24	.....	.....	3,664.63	3,664.63	1,233.22	.....	2,431.41
Story.....	6,747	49,955.97	.....	.....	1,246.90	1,246.90	1,114.60	.....	134.30
Tama.....	7,678	44,567.45	.....	\$ 60.00	1,174.18	1,246.90	1,298.42	94.24	.....
Taylor.....	6,197	54,093.61	.....	.....	1,332.31	1,332.31	1,012.18	.....	340.13
Union.....	6,369	43,618.46	.....	.....	1,090.46	1,090.46	1,040.59	.....	49.87
Van Buren.....	5,775	23,998.53	.....	.....	674.96	674.96	964.04	279.08	.....
Wapello.....	10,339	56,373.13	.....	.....	1,469.33	1,469.33	1,708.00	238.67	.....
Warren.....	6,716	83,252.18	.....	.....	961.30	961.30	1,109.48	128.18	.....
Washington.....	6,189	86,737.08	.....	.....	963.42	963.42	1,022.42	29.00	.....
Wayne.....	5,712	73,873.30	.....	.....	1,821.53	1,821.53	1,383.96	53.57	.....
Webster.....	8,438	53,636.00	.....	.....	1,340.65	1,340.65	1,383.96	.....	1,766.34
Winnebago.....	4,071	97,154.86	.....	.....	2,428.87	2,428.87	1,383.96	53.57	.....
Winnechik.....	7,674	23,083.98	.....	.....	737.10	737.10	1,383.96	53.57	.....
Woodbury.....	17,966	91,068.09	1,630.30	.....	2,392.33	2,392.33	2,397.74	540.54	.....
Worth.....	3,730	86,850.53	.....	.....	1,123.50	1,123.50	1,383.96	675.65	305.06
Wright.....	5,615	44,939.83	.....	.....	1,123.50	1,123.50	1,383.96	675.65	185.90
State bonds.....	.....	10,987.18	.....	.....	.....	.....	.....	.....	.....
Total.....	712,941	\$4,710,216.70	\$ 2,164.43	\$ 60.00	\$117,459.08	\$117,519.06	\$117,777.85	\$ 34,566.13	\$ 34,087.34
Interest on state bonds.....	.....	.....	.....	.....	258.79	258.79	.....	.....	258.79
Grand total.....	712,941	\$4,710,216.70	\$ 2,164.43	\$ 60.00	\$117,717.85	\$117,777.85	\$117,777.85	\$ 34,566.13	\$ 34,296.13

STATEMENT NO. 35.

Of the apportionment of the interest on the Permanent School Fund made by the Auditor of State on the first day of March, A. D. 1897, as provided by Sections 66, 1582, 1844, 1881, 1882 and 1884, Code of 1873, on the basis of sixteen and sixty-four one-hundredths cents for each youth in the county. The total amount of Permanent School Fund on the first day of January, 1897, was \$4,724,357.29, as shown below, upon which this apportionment was computed.

COUNTIES.	Number of youth.	Amount of permanent fund held by counties and state Jan. 1, 1897.	Amount of interest which accrued prior to Jan. 1, 1874.	Interest due as per section 1883, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Adair.....	5,807	\$3,244.69		\$331.11	\$331.11	\$332.00	\$101.89	\$40.31
Adams.....	4,822	24,640.74		866.02	866.02	825.68		516.83
Allamakee.....	6,265	63,056.58		1,576.12	1,576.12	1,059.30		
Appanoose.....	4,373	44,062.12		1,050.00	1,050.00	1,428.55	376.55	
Audubon.....	2,003	30,040.37		1,001.01	1,001.01	1,740.81		280.20
Benton.....	2,894	30,000.00	241.92	750.00	750.00	1,331.70	581.70	
Black Hawk.....	9,106	18,253.54		458.39	458.39	1,563.18	1,106.77	
Boone.....	9,732	94,732.51		2,393.31	2,393.31	1,591.78		776.53
Bremer.....	6,078	62,969.09		1,314.99	1,314.99	1,043.66	786.18	470.01
Buchanan.....	6,272	9,319.16		245.48	245.48	1,043.66		710.91
Buena Vista.....	5,433	64,163.28		1,604.96	1,604.96	964.29	289.41	
Butler.....	5,735	28,995.49		674.88	674.88	955.97	737.72	611.93
Calhoun.....	7,425	62,715.75	138.70	1,567.90	1,567.90	1,238.55		196.41
Carroll.....	7,263	19,653.15		490.53	490.53	1,262.96		
Cass.....	7,638	57,962.70		1,449.07	1,449.07	1,063.81	97.18	
Cedar.....	6,333	38,265.43		958.63	958.63	1,063.81	647.51	
Cerro Gordo.....	6,610	18,065.79		452.39	452.39	1,099.90		774.24
Cherokee.....	5,507	67,623.91		1,690.60	1,690.60	961.09	165.32	
Chickasaw.....	5,996	32,630.77		815.77	815.77	694.05		452.51
Clarke.....	4,171	45,965.19		1,146.56	1,146.56	651.46		106.80
Clay.....	3,315	62,310.52		1,567.76	1,567.76	1,598.44	407.19	
Clayton.....	9,008	47,649.94		1,191.36	1,191.36	1,598.44	2,401.91	
Clinton.....	14,653	1,410.45		36.85	36.85	2,438.26		842.04
Crawford.....	7,458	83,323.09		2,063.05	2,063.05	1,244.01		
Dallas.....	7,320	46,653.74		1,163.34	1,163.34	1,278.05	54.71	
Davis.....	5,446	28,663.51		717.07	717.07	906.21	186.14	
Decatur.....	6,068	94,634.43		2,365.65	2,365.65	1,006.73		1,366.93

STATEMENT NO. 35—CONTINUED.

COUNTIES.	Number of youth.	Amount of permanent fund held by counties and state Jan. 1, 1897.	Amount of interest which accrued prior to Jan. 1, 1874.	Interest due as per section 1883, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Delaware.....	9,098	\$ 13,022.07	.....	\$ 335.55	\$ 335.55	\$ 1,010.04	\$ 867.49	.....
Des Moines.....	12,477	16,708.57	.....	437.96	437.96	2,070.17	1,632.21	\$ 1,311.17
Dickinson.....	2,159	68,117.53	.....	1,670.42	1,670.42	3,960.25	2,289.83	.....
Dubuque.....	20,153	8,555.00	.....	138.74	138.74	3,964.39	3,215.65	1,092.55
Emmet.....	2,905	63,037.47	.....	1,575.94	1,575.94	4,483.39	2,907.45	824.00
Fayette.....	8,496	68,509.47	.....	1,737.73	1,737.73	1,413.73	.....	.....
Floyd.....	5,849	23,705.46	.....	622.63	622.63	973.28	380.65	.....
Franklin.....	4,692	34,549.11	.....	735.54	735.54	780.75	55.21	.....
Freemont.....	6,096	57,414.96	.....	1,435.37	1,435.37	1,014.37	.....	421.00
Greene.....	6,995	45,294.58	.....	1,130.61	1,130.61	997.67	.....	133.04
Grundy.....	4,850	22,443.45	.....	561.08	561.08	807.04	245.96	.....
Guthrie.....	6,591	30,155.07	.....	753.87	753.87	1,004.74	240.87	.....
Hamilton.....	6,238	50,691.53	.....	1,297.29	1,297.29	1,040.83	.....	250.47
Hancock.....	4,292	24,806.28	.....	870.30	870.30	714.19	.....	156.01
Hardin.....	7,551	41,069.90	.....	1,026.75	1,026.75	1,359.49	322.74	.....
Harrison.....	8,396	49,156.04	.....	1,232.76	1,232.76	1,397.09	173.33	.....
Henry.....	5,903	14,270.07	.....	355.50	355.50	965.63	610.13	.....
Howard.....	4,769	41,598.40	.....	1,039.31	1,039.31	768.56	.....	245.65
Humboldt.....	4,027	28,656.46	.....	716.41	716.41	670.09	.....	46.33
Iowa.....	3,918	26,972.00	.....	674.30	674.30	631.96	.....	22.34
Jackson.....	6,310	81,423.50	.....	2,085.73	2,085.73	1,040.98	739.64	965.75
Jasper.....	8,165	25,160.54	.....	639.08	639.08	1,359.66	.....	.....
Jefferson.....	8,517	62,549.08	.....	1,593.73	1,593.73	1,417.23	.....	146.49
Jones.....	5,285	27,993.28	.....	699.63	699.63	870.43	179.59	.....
Johnson.....	8,529	31,418.40	.....	755.46	755.46	1,466.15	683.69	.....
Keokuk.....	6,646	31,976.53	.....	803.75	803.75	1,105.89	303.14	.....
Kossuth.....	8,688	27,959.58	.....	698.99	698.99	1,429.04	730.05	.....
Lee.....	12,920	105,443.09	.....	2,030.70	2,030.70	1,154.15	1,754.40	1,406.55
Linn.....	17,788	19,391.96	.....	365.49	365.49	2,149.89	2,460.67	.....
Louis.....	4,355	21,759.57	.....	544.74	544.74	706.03	103.39	.....
Lucas.....	5,069	29,397.47	.....	734.65	734.65	843.48	108.80	.....
Lyons.....	4,295	115,671.53	.....	3,991.73	3,991.73	703.04	.....	2,183.74
Madison.....	5,798	67,031.85	.....	1,675.78	1,675.78	964.79	.....	710.99
Manaska.....	11,343	29,394.79	.....	754.52	754.52	1,397.33	1,152.40	.....

STATEMENT No. 86.

Showing the transfers of Permanent School Fund, under section 1883 of the Code, from July 1, 1895, to June 30, 1897, inclusive.

DATE.	COUNTY.	AMOUNT.
1895—		
August 29	Clinton county to Delaware county.....	\$ 1,000.00
1896—		
January 16	Clinton county to Winnebago county.....	1,000.00
February 2	Scott county to Franklin county.....	408.52
March 16	Linn county to Harrison county.....	1,000.00
March 16	Linn county to Franklin county.....	2,310.24
May 5	Lee county to Marion county.....	1,225.00
May 19	Des Moines county to Winnebago county.....	2,118.20
December 23	Scott county to Appanoose county.....	100.07
December 30	Dubuque county to Appanoose county.....	2,000.00
December 31	Muscatine county to Franklin county.....	5,000.00
1897—		
January 14	Clinton county to Winnebago county.....	1,410.45
January 28	Lee county to Franklin county.....	1,300.00
February 27	Des Moines county to Davis county.....	2,200.00
1898—		
October 23	State treasurer to Dickinson county.....	1,604.00
	Total.....	\$23,568.48

STATEMENT NO. 87.

Showing the actions brought by the Commissioners of Pharmacy for the violations of Chapter 35, Laws of the Twenty-third General Assembly, from July 1, 1895, to June 30, 1897, inclusive, as the same have been reported to this office by the court before whom the case was tried, and in the order received, the county where the case was tried, the name of the Justice of the Peace, the date of trial, the amount of the fine assessed and collected, and the credit given the Commissioners as a fund for such prosecution.

TITLE OF CAUSE.	COUNTY WHERE BROUGHT.	BEFORE WHOM.	DATE OF TRIAL.			Amount of fine assessed and collected and which was paid into the school fund.	Amount credited to account of pharmacy commissioners on state auditor's books.
			Month.	Day.	Year.		
State of Iowa v. John H. Witte.....	Des Moines.....	William Hucker, J. P.....	August.....	17.....	1895.....	\$ 50.00	\$ 50.00
State of Iowa v. T. F. Wilhelm.....	Buier.....	District court.....	April.....	24.....	1894.....	100.00	50.00
State of Iowa v. J. J. Lynch.....	Montgomery.....	District court.....	January.....	28.....	1895.....	300.00	150.00
State of Iowa v. David Lamb.....	Ringgold.....	District court.....	February.....	4.....	1895.....	300.00	150.00
State of Iowa v. F. H. Humphreys.....	Ringgold.....	District court.....	April.....	17.....	1894.....	100.00	50.00
State of Iowa v. D. I. Stiles.....	Lucas.....	District court.....	November.....	8.....	1893.....	250.00	125.00
State of Iowa v. G. E. Whitlock.....	Lucas.....	District court.....	November.....	8.....	1893.....	200.00	100.00
State of Iowa v. W. H. Gibson.....	Lucas.....	District court.....	November.....	8.....	1893.....	250.00	125.00
State of Iowa v. C. R. Kirk et al.....	Madison.....	District court.....	November.....	14.....	1894.....	100.00	50.00
State of Iowa v. E. K. Anderson.....	Madison.....	District court.....	May.....	17.....	1894.....	75.00	37.50
State of Iowa v. E. D. Adams.....	Madison.....	District court.....	December.....	17.....	1894.....	100.00	50.00
State of Iowa v. J. F. Noel.....	Madison.....	District court.....	February.....	18.....	1895.....	200.00	100.00
State of Iowa v. P. G. Schneider.....	Pottawattamie.....	District court.....	July.....	18.....	1895.....	100.00	50.00
State of Iowa v. H. H. Curtis.....	Carroll.....	John Heater, J. P.....	August.....	15.....	1895.....	500.00	250.00
State of Iowa v. J. T. Merrill.....	Ringgold.....	District court.....	February.....	12.....	1895.....	500.00	250.00
State of Iowa v. De Grafe.....	Hancock.....	District court.....	March.....	11.....	1897.....	100.00	50.00
Total.....						\$ 2,750.00	\$ 1,375.00

STATEMENT No. 88.

Abstract of the assessment of real estate in the state as reported by the several counties for 1895 and the equalized value as fixed by the state board of equalization for the years 1895 and 1896, and the personal property reported by the counties for the year 1896.

COUNTY.	Acres of land.	Reported value per acre.	Equalized value per acre.	Reported value of land.	Reported value of town lots.	Reported value of land and town lots.	Increased per cent by state board.	Decreased per cent by state board.	Reported value of personal property by state board.	Reported value of railroad property, not changed by state board.	Reported before real estate was equalized by state board.	Equalized total value, showing change made by state board in real estate.	Tree exemptions.
Adair.....	337,507	6.60	7.26	2,369,427	322,931	2,681,518	10	19	764,459	221,798	3,667,725	3,685,976	15,452
Adams.....	286,215	9.01	7.66	2,397,250	270,968	2,668,248	...	...	663,178	362,440	3,593,961	3,583,625	23,399
Allamakee....	403,174	5.27	5.27	2,122,562	420,853	2,543,445	...	...	702,507	256,720	3,593,131	3,503,132	23,459
Appanoose....	317,227	7.21	7.93	2,268,104	325,076	2,593,180	10	10	932,941	539,748	4,685,569	4,946,967	693
Audubon.....	283,419	8.74	8.74	2,477,679	226,539	2,704,018	...	...	650,528	118,040	3,472,568	3,472,568	53,313
Benton.....	442,576	11.09	11.09	4,912,408	918,631	5,831,034	...	...	1,513,987	661,491	8,005,512	8,005,512	7,439
Black Hawk...	345,004	10.92	10.92	3,769,129	332,546	4,101,675	...	...	1,132,633	575,324	7,509,533	7,409,532	4,636
Boone.....	358,957	9.23	9.23	3,310,028	306,468	3,616,070	...	...	714,569	517,175	6,447,814	6,447,814	26,130
Bremer.....	296,999	8.73	8.73	2,595,991	388,344	2,984,335	...	...	783,259	228,538	3,761,200	3,751,200	994
Buchanan.....	332,017	10.20	10.20	3,612,148	362,940	3,975,088	...	...	1,218,181	333,881	6,008,060	6,008,060	560
Buena Vista...	354,447	6.62	7.28	2,346,640	427,768	2,774,408	10	10	437,408	233,090	3,494,878	3,494,878	46,140
Butler.....	363,963	8.51	8.51	3,105,467	510,539	3,616,998	...	...	779,778	402,622	4,796,698	4,796,698	130,496
Calhoun.....	321,917	8.68	8.38	2,960,562	408,591	3,369,153	...	...	487,922	285,631	4,070,666	4,070,666	89,233
Carroll.....	366,142	5.99	6.68	2,825,278	481,998	3,307,276	40	...	537,475	560,894	6,089,708	6,089,708	5,450
Cass.....	325,129	12.22	12.22	3,977,485	799,206	4,776,691	...	...	1,360,465	500,346	6,083,570	6,083,570	5,450
Cedar.....	355,881	8.16	8.11	2,770,688	641,805	3,412,493	...	...	1,360,465	601,338	6,086,541	6,086,541	98,088
Cerro Gordo...	338,662	8.11	8.11	2,963,488	460,307	3,423,795	...	...	683,170	412,554	4,788,506	4,788,506	110,615
Cherokee.....	365,219	7.16	7.06	2,603,488	318,737	2,922,225	...	...	683,170	272,544	4,385,968	4,385,968	38,900
Chickasaw....	310,718	7.06	7.06	2,194,009	318,737	2,512,746	...	...	683,170	272,544	4,385,968	4,385,968	38,900
Clarke.....	374,897	7.16	7.16	1,986,218	304,977	2,291,195	5	5	635,309	293,812	3,371,577	3,371,577	176,449
Clay.....	360,053	5.61	5.89	1,986,218	304,977	2,291,195	...	...	635,309	293,812	3,371,577	3,371,577	176,449
Clayton.....	433,988	7.02	7.02	3,297,918	513,548	3,811,466	...	...	1,360,465	500,346	6,083,570	6,083,570	5,450
Olin.....	433,988	10.86	10.86	4,661,360	484,285	5,145,645	...	...	1,360,465	500,346	6,083,570	6,083,570	5,450
Olawford.....	443,066	10.86	10.86	4,661,360	484,285	5,145,645	...	...	1,360,465	500,346	6,083,570	6,083,570	5,450
Dallas.....	370,724	10.71	10.71	3,972,179	524,334	4,496,513	...	...	1,360,465	500,346	6,083,570	6,083,570	5,450
Davis.....	316,450	8.32	8.32	2,534,066	331,451	2,865,517	...	...	956,051	307,000	4,130,263	4,130,263	3,638
Decatur.....	333,544	6.71	6.71	2,293,074	437,394	2,730,468	...	...	724,160	283,851	3,712,319	3,712,319	443
DelaWare.....	352,987	8.45	9.29	2,931,651	498,125	3,429,776	10	10	876,400	497,132	4,787,758	4,787,758	443
Des Moines....	256,873	13.04	13.04	3,349,354	3,064,313	6,414,167	...	...	1,726,551	497,504	8,631,233	8,631,233	...

STATEMENT NO. 38—CONTINUED.

COUNTIES.	Acres of land.	Reported value per acre.	Equalized value per acre.	Reported value of land.	Reported value of town lots.	Reported value of land and town lots.	Increased per cent by state board.	Decreased per cent by state board.	Equalized value of land and town lots as fixed by state board.	Reported value of personal property, not changed by state board.	Reported value of railroad property, not changed by state board.	Reported value before real estate was equalized by state board.	Equalized total value, showing change made by state board in real estate.	Tree exemptions.
Kingold.....	348,035	9	9	3,283,771	360,183	3,611,983	10	.....	3,611,936	760,154	314,837	4,698,740	4,698,740	11,274
Ac.....	267,143	7.92	8.77	2,103,045	408,181	2,523,453	10	.....	2,523,401	544,320	245,181	4,068,721	4,068,721	112,549
Scott.....	377,063	15.28	8.32	5,745,353	820,338	6,573,693	.....	.....	6,573,693	2,173,364	518,118	10,983,459	10,983,459	100,895
Shelby.....	315,197	7.76	7.76	2,445,353	344,709	2,800,133	.....	.....	2,800,133	943,364	733,117	4,514,829	4,514,829	180,314
Stonx.....	472,010	7.11	7.83	3,357,975	512,131	3,870,133	10	.....	3,870,133	731,184	733,049	5,603,369	5,603,369	30,487
Story.....	323,966	9.68	9.86	3,124,169	665,905	3,790,023	.....	.....	3,790,023	1,073,228	623,321	5,663,251	5,663,251	36,661
Tama.....	443,272	9.86	8.74	4,372,360	1,000,108	5,372,468	.....	.....	5,372,468	1,073,228	623,321	7,069,019	7,069,019	36,661
Taylor.....	323,966	8.64	8.74	2,810,420	434,513	3,244,933	.....	.....	3,244,933	970,268	216,464	4,215,201	4,215,201	36,661
Union.....	263,375	8.11	8.11	2,134,787	304,945	2,439,732	.....	.....	2,439,732	644,188	509,079	4,193,997	4,193,997	11,008
Van Buren.....	302,116	9.27	9.27	2,781,560	804,925	3,586,485	.....	.....	3,586,485	1,073,098	310,565	4,659,583	4,659,583	22,744
Vapello.....	368,951	10.23	10.73	3,697,069	3,202,211	6,899,280	5	.....	6,899,280	1,393,792	741,535	8,293,072	8,293,072	49,278
Warren.....	360,086	8.93	9.40	3,221,529	457,981	3,679,510	.....	.....	3,679,510	1,119,467	372,772	5,178,659	5,178,659	6,543
Washington.....	355,619	11.06	11.06	3,923,980	549,711	4,473,691	.....	.....	4,473,691	1,393,792	457,886	6,171,512	6,171,512	3,273
Wayne.....	329,619	7.09	7.09	2,338,014	465,991	2,804,005	10	.....	2,804,005	909,308	418,231	4,081,541	4,081,541	32,445
Webster.....	438,867	8.41	8.41	3,689,010	1,132,571	4,821,581	.....	.....	4,821,581	966,000	678,150	6,855,731	6,855,731	137,645
Winnebago.....	247,208	5.56	5.56	1,374,871	258,751	1,633,622	5	.....	1,633,622	818,667	147,033	2,067,312	2,067,312	362,889
Winnehsiek.....	439,018	9.23	8.83	4,063,618	579,719	4,643,337	.....	.....	4,643,337	943,701	350,864	5,587,000	5,587,000	2,230,802
Woodbury.....	535,414	7.19	8.27	3,851,016	6,024,747	10,474,763	15	.....	10,474,763	1,824,436	217,366	12,896,565	12,896,565	132,532
Worth.....	280,499	4.07	5.94	1,170,598	137,777	1,308,375	35	.....	1,308,375	390,448	591,16	1,900,359	1,900,359	33,406
Wright.....	361,137	6.41	6.41	2,315,255	406,190	2,721,445	.....	.....	2,721,445	586,687	354,200	3,611,332	3,611,332	132,532
Total.....	34,698,696	8.73	9.00	302,698,731	103,237,180	405,916,916	.....	.....	413,970,568	90,776,721	44,632,126	547,394,703	555,378,434	5,017,363

STATEMENT No. 89.

Abstract of the assessment of real estate in the state as reported by the several counties for 1897 and the equalized value as fixed by the state board of equalization for the years 1897 and 1898, and the personal property reported by the counties for the year 1897.

COUNTIES.	Acres of land.	Reported value per acre.	Equalized value per acre.	Reported value of land.	Reported value of town lots.	Reported value of land and town lots.	Increased percent by board.	Decreased percent by board.	Equalized value of land and town lots.	Reported value of personal property, not changed.	Reported value of railroad property, not changed.	Reported total value.	Equalized total value.	Tree exemptions.
Adair.....	387,187	7.68	7.35	2,387,066	390,183	2,767,239	10	10	3,043,962	747,474	313,171	3,787,864	4,001,607	23,576
Adams.....	296,443	7.96	7.96	2,390,281	290,737	2,681,038	10	10	2,981,058	583,763	35,438	3,545,287	3,545,287	941
Allamakee....	409,515	6.19	5.71	2,190,823	390,456	2,581,278	10	10	2,778,355	648,068	256,730	3,431,176	3,683,783	4,234
Appanoose....	322,189	7.77	8.00	2,505,718	775,787	3,281,495	3	3	3,363,019	984,143	534,124	4,782,754	4,981,268	37,557
Audubon.....	293,449	8.42	8.42	2,398,604	211,845	2,610,449	10	10	2,958,849	506,933	117,770	3,476,821	3,623,102	6,762
Benton.....	441,016	11.80	11.80	5,216,609	940,641	6,157,250	4	4	6,157,250	1,468,068	670,308	7,795,621	8,263,621	3,850
Black Hawk..	345,139	10.90	11.34	3,703,702	2,910,405	6,614,107	4	4	6,312,031	1,298,013	599,135	7,790,235	8,013,179	19,138
Boone.....	368,937	9.33	9.35	3,394,872	924,508	4,319,378	10	10	4,283,378	689,538	527,113	5,490,026	5,450,026	1,738
Bremer.....	298,937	8.82	8.82	2,631,126	390,931	2,761,059	10	10	2,791,059	753,903	223,697	3,773,619	3,773,619	1,000
Buchanan....	349,261	10.05	10.55	3,685,173	893,897	4,569,000	7	7	4,569,000	1,181,171	317,357	5,968,128	6,098,128	188,840
Buena Vista..	354,416	6.93	7.47	2,472,599	414,348	2,887,947	10	10	3,090,018	428,379	291,191	3,607,487	3,600,588	70,930
Butler.....	363,838	8.09	8.59	3,127,534	517,019	3,674,553	8	8	3,674,553	743,967	412,704	4,431,064	4,581,084	94,011
Calhoun.....	332,726	7.97	8.21	2,810,789	424,401	3,237,170	13	13	3,354,385	503,703	306,209	3,960,771	4,067,886	66,551
Cass.....	356,226	7.25	8.19	2,586,442	471,164	3,053,606	13	13	3,450,574	621,763	359,258	4,431,596	4,541,596	8,992
Cedar.....	387,040	9.75	9.75	3,480,816	636,272	4,117,088	10	10	4,317,088	883,602	457,754	5,653,444	5,653,444	11,700
Cedar Cedar..	855,909	12.46	12.00	10,582,923	1,108,427	11,691,350	3	3	12,000,547	1,276,547	694,101	13,972,002	13,972,002	73,744
Cherokee.....	365,204	7.83	7.83	2,803,853	1,108,427	3,912,280	10	10	4,066,261	674,717	425,047	4,973,874	4,973,874	36,000
Chickasaw....	307,370	7.03	7.13	2,190,904	324,186	2,515,090	10	10	2,627,150	549,828	309,301	3,486,277	3,486,277	111,860
Clarke.....	274,297	7.03	7.53	2,063,845	350,329	2,414,171	10	10	2,414,171	688,080	349,672	3,452,931	3,452,931	73,283
Clay.....	300,069	6.99	6.99	2,063,845	350,329	2,414,171	10	10	2,414,171	688,080	349,672	3,452,931	3,452,931	73,283
Clayton.....	437,813	11.00	11.00	4,705,180	2,375,180	7,080,360	10	10	7,080,360	1,448,585	990,585	9,529,530	9,529,530	11,818
Crawford....	860,874	10.14	9.84	8,590,680	418,618	9,009,298	10	10	9,009,298	1,448,585	990,585	10,447,883	10,447,883	9,163
Dallas.....	319,359	7.13	7.13	2,275,009	328,623	2,603,632	10	10	2,603,632	597,897	307,532	3,509,061	3,509,061	197
Davis.....	285,210	6.65	6.65	2,167,724	465,766	2,633,490	7	7	2,633,490	708,811	307,532	3,648,833	3,648,833	450
Decatur.....	354,079	8.40	8.90	3,073,150	515,854	3,589,004	10	10	3,783,224	893,506	457,950	4,810,460	4,810,460	9,163
Des Moines....	266,640	13.70	13.70	3,399,964	2,904,408	6,304,372	10	10	6,304,372	1,747,453	463,965	8,515,790	8,515,790	450

STATEMENT NO. 39—CONTINUED.

COUNTIES.	Acres of land.	Reported value per acre.	Equalized value per acre.	Reported value of land.	Reported value of town lots.	Reported value of land and town lots.	Increased percent by board.	Decreased percent by board.	Equalized value of land and town lots.	Reported value of personal property not changed.	Reported value of railroad property, not changed.	Reported total value.	Equalized total value.	Three exemptions.
Dickinson.....	387,263	9.54	9.24	3,645,695	273,890	1,518,875	.....	.....	1,518,875	249,790	141,707	1,909,041	1,908,081	87,885
Dubuque.....	372,435	9.50	9.20	3,533,938	346,448	9,599,690	.....	.....	10,198,778	3,098,610	609,370	13,907,758	13,842,764	64,993
Emmet.....	248,924	9.20	8.90	2,284,902	306,246	1,623,112	.....	.....	4,808,038	907,388	478,410	5,715,780	5,700,718	15,062
Hyde.....	451,744	9.20	8.90	4,154,462	631,274	4,735,756	.....	.....	4,735,756	1,028,928	240,532	5,764,684	5,763,388	13,296
Iowa.....	359,983	9.20	8.90	3,308,396	601,961	3,144,907	.....	.....	3,144,907	1,763,408	288,688	4,918,395	4,917,286	11,109
Franklin.....	359,983	9.20	8.90	3,308,396	601,961	3,144,907	.....	.....	3,144,907	1,763,408	288,688	4,918,395	4,917,286	11,109
Frederick.....	316,278	9.20	8.90	2,904,680	530,478	2,374,172	.....	.....	2,374,172	988,480	238,528	3,362,652	3,361,543	11,109
Greene.....	384,298	9.20	8.90	3,533,938	446,688	8,914,945	.....	.....	8,914,945	773,582	458,751	9,688,515	9,687,406	11,109
Grundy.....	312,864	9.20	8.90	2,874,687	446,688	8,914,945	.....	.....	8,914,945	773,582	458,751	9,688,515	9,687,406	11,109
Guthrie.....	372,435	9.20	8.90	3,533,938	346,448	9,599,690	.....	.....	10,198,778	3,098,610	609,370	13,907,758	13,842,764	64,993
Hamilton.....	312,864	9.20	8.90	2,874,687	446,688	8,914,945	.....	.....	8,914,945	773,582	458,751	9,688,515	9,687,406	11,109
Hancock.....	384,298	9.20	8.90	3,533,938	446,688	8,914,945	.....	.....	8,914,945	773,582	458,751	9,688,515	9,687,406	11,109
Hardin.....	312,864	9.20	8.90	2,874,687	446,688	8,914,945	.....	.....	8,914,945	773,582	458,751	9,688,515	9,687,406	11,109
Harrison.....	312,864	9.20	8.90	2,874,687	446,688	8,914,945	.....	.....	8,914,945	773,582	458,751	9,688,515	9,687,406	11,109
Henry.....	312,864	9.20	8.90	2,874,687	446,688	8,914,945	.....	.....	8,914,945	773,582	458,751	9,688,515	9,687,406	11,109
Howard.....	312,864	9.20	8.90	2,874,687	446,688	8,914,945	.....	.....	8,914,945	773,582	458,751	9,688,515	9,687,406	11,109
Humboldt.....	312,864	9.20	8.90	2,874,687	446,688	8,914,945	.....	.....	8,914,945	773,582	458,751	9,688,515	9,687,406	11,109
Iowa.....	312,864	9.20	8.90	2,874,687	446,688	8,914,945	.....	.....	8,914,945	773,582	458,751	9,688,515	9,687,406	11,109
Jackson.....	312,864	9.20	8.90	2,874,687	446,688	8,914,945	.....	.....	8,914,945	773,582	458,751	9,688,515	9,687,406	11,109
Jasper.....	312,864	9.20	8.90	2,874,687	446,688	8,914,945	.....	.....	8,914,945	773,582	458,751	9,688,515	9,687,406	11,109
Jefferson.....	312,864	9.20	8.90	2,874,687	446,688	8,914,945	.....	.....	8,914,945	773,582	458,751	9,688,515	9,687,406	11,109
Johnson.....	312,864	9.20	8.90	2,874,687	446,688	8,914,945	.....	.....	8,914,945	773,582	458,751	9,688,515	9,687,406	11,109
Keokuk.....	312,864	9.20	8.90	2,874,687	446,688	8,914,945	.....	.....	8,914,945	773,582	458,751	9,688,515	9,687,406	11,109
Kossuth.....	312,864	9.20	8.90	2,874,687	446,688	8,914,945	.....	.....	8,914,945	773,582	458,751	9,688,515	9,687,406	11,109
Lee.....	312,864	9.20	8.90	2,874,687	446,688	8,914,945	.....	.....	8,914,945	773,582	458,751	9,688,515	9,687,406	11,109
Linn.....	312,864	9.20	8.90	2,874,687	446,688	8,914,945	.....	.....	8,914,945	773,582	458,751	9,688,515	9,687,406	11,109
Louis.....	312,864	9.20	8.90	2,874,687	446,688	8,914,945	.....	.....	8,914,945	773,582	458,751	9,688,515	9,687,406	11,109
Lucas.....	312,864	9.20	8.90	2,874,687	446,688	8,914,945	.....	.....	8,914,945	773,582	458,751	9,688,515	9,687,406	11,109
Lyon.....	312,864	9.20	8.90	2,874,687	446,688	8,914,945	.....	.....	8,914,945	773,582	458,751	9,688,515	9,687,406	11,109
Madison.....	312,864	9.20	8.90	2,874,687	446,688	8,914,945	.....	.....	8,914,945	773,582	458,751	9,688,515	9,687,406	11,109
Manassas.....	312,864	9.20	8.90	2,874,687	446,688	8,914,945	.....	.....	8,914,945	773,582	458,751	9,688,515	9,687,406	11,109
Marion.....	312,864	9.20	8.90	2,874,687	446,688	8,914,945	.....	.....	8,914,945	773,582	458,751	9,688,515	9,687,406	11,109
Marshall.....	312,864	9.20	8.90	2,874,687	446,688	8,914,945	.....	.....	8,914,945	773,582	458,751	9,688,515	9,687,406	11,109

STATEMENT NO. 40.

Showing the assessment of personal property for 1896 in detail, as shown by supplemental reports of assessment, made by the county auditors to the auditor of state.

COUNTIES.	Value of vehicles.	Value of merchant- disse.	Capital employed in manufacture.	Moneys and credits.	Taxable furniture.	Corporation stocks.	Taxable farm uten- sils or mechanics tools.	Other taxable property.	Total value of live stock.	Total value of per- sonal property.
Adair.....	21,902	147,951	1,525	159,093	13,743	505	3,400	15,294	418,074	754,409
Adams.....	7,597	83,579	2,950	84,637	4,110	197	700	9,892	369,311	563,173
Allamakee.....	19,052	106,902	6,940	154,509	7,892	53,308	2,882	53,164	295,898	702,507
Appanoose.....	21,084	163,032	3,699	315,061	13,498	53,895	770	84,997	371,605	985,641
Audubon.....	10,190	111,788	.....	94,068	4,914	1,955	2,675	101,261	332,717	650,528
Benton.....	19,918	215,249	11,645	568,994	8,003	89,749	4,085	30,006	574,388	1,512,947
Black Hawk.....	28,074	221,787	37,175	323,069	17,698	4,280	2,240	22,810	475,430	1,132,653
Boone.....	18,161	118,379	1,651	131,719	12,711	803	190	17,898	412,987	714,569
Bremer.....	12,633	99,698	1,332	244,985	5,920	56,105	778	8,522	326,571	768,329
Buchanan.....	7,199	173,943	4,710	328,107	7,300	173,275	2,149	20,531	479,945	1,205,181
Buena Vista.....	18,593	117,585	2,475	222,438	5,610	100	1,654	17,359	244,897	437,408
Butler.....	6,592	82,312	6,981	75,233	10,685	197	3,361	33,523	368,667	776,778
Calhoun.....	16,646	128,424	1,410	75,355	8,310	100	2,536	15,273	219,267	427,963
Cass.....	39,300	203,457	1,975	193,104	13,984	13,895	.....	24,756	473,639	537,475
Chadron.....	21,032	151,633	5,985	605,395	16,713	1,700	8,484	51,355	295,301	958,550
Cerro Gordo.....	32,401	158,674	175	124,376	14,518	.....	2,301	31,937	350,611	642,873
Cherokee.....	11,349	109,839	.....	105,673	2,038	36,694	4,896	25,599	639,179	1,399,465
Chickasaw.....	14,823	97,498	1,231	84,716	2,744	9,937	630	35,200	323,543	562,309
Clarke.....	14,530	98,139	285	144,795	6,660	1,746	.....	30,440	352,364	645,919
Clay.....	4,518	68,915	510	80,488	3,276	13,000	1,405	10,779	212,016	353,950
Clinton.....	19,745	136,082	11,525	494,130	9,633	11,275	1,940	35,897	423,948	1,243,975
Crawford.....	33,880	263,943	114,334	261,199	30,443	141,597	215	65,065	534,177	1,437,353
Crystal.....	12,411	85,550	590	79,954	5,297	3,000	3,588	10,363	372,834	473,659
Dallas.....	46,410	219,259	8,995	393,730	31,131	53,707	22,986	3,015	609,777	1,294,594
Davis.....	21,553	95,652	7,193	290,146	16,253	50,300	8,568	15,294	449,766	955,065
Decatur.....	14,710	147,113	2,371	145,943	13,890	8,844	4,223	24,715	363,027	724,169
Delaware.....	19,698	109,118	12,612	308,364	8,698	1,496	1,621	24,031	403,921	876,810
Des Moines.....	51,187	262,340	93,493	533,677	37,493	187,095	1,985	66,681	843,738	1,792,951
Dickinson.....	8,594	63,071	2,045	87,596	6,629	6,766	1,305	15,301	103,045	243,134

Dubuque.....	90,815	778,945	84,870	749,389	128,480	845,836	97,085	302,150	407,455	8,107,845
Emmet.....	7,200	58,380	4,165	414,760	13,000	21,338	1,710	17,586	86,580	3,314,680
Fayette.....	15,658	143,797	5,986	314,760	13,000	21,338	1,710	17,586	86,580	3,314,680
Floyd.....	18,000	182,043	7,435	447,086	10,778	8,768	400	11,018	530,740	1,001,791
Franklin.....	9,450	82,394	2,709	108,181	6,758	1,949	1,919	1,018	311,115	543,488
Fremont.....	85,041	117,937	1,661	385,937	18,431	5,004	3,264	85,559	247,874	873,941
Greene.....	11,665	184,099	4,175	188,614	10,748	1,900	5,008	30,883	396,613	754,101
Grundy.....	18,971	93,186	8,800	182,155	6,183	1,000	381	84,160	301,530	640,294
Guthrie.....	23,491	135,435	5,670	164,035	14,000	82,840	4,060	30,915	405,290	853,693
Hamilton.....	10,468	164,619	5,741	124,140	13,215	94,878	1,601	17,362	748,077	1,161,079
Hancock.....	3,163	70,616	300	44,014	2,103	200	1,467	11,391	222,155	354,009
Hardin.....	26,965	145,777	2,185	272,985	8,323	84,350	2,315	118,696	353,539	683,059
Harrison.....	17,743	174,052	1,900	228,353	21,215	10,479	702	118,696	448,040	1,031,259
Henry.....	56,294	210,253	11,460	780,300	81,093	13,060	176	26,359	386,728	1,454,960
Howard.....	9,151	100,773	3,065	140,339	7,811	12,551	311	23,879	237,691	564,960
Humboldt.....	10,045	85,415	1,800	132,745	7,211	3,660	1,770	14,845	235,485	492,227
Iowa.....	4,405	83,063	1,086	87,660	8,760	39,235	2,490	9,214	235,485	492,227
Jackson.....	14,791	153,401	68,410	315,308	8,700	5,213	5,213	22,712	86,805	1,351,775
Jasper.....	23,295	186,180	1,735	595,040	9,569	17,743	4,133	48,388	728,434	1,678,404
Jefferson.....	19,310	177,368	2,440	570,856	6,702	48,361	886	47,557	309,614	881,004
Johnson.....	38,158	290,251	8,223	450,898	33,179	163,784	2,450	20,433	604,609	1,284,474
Jones.....	20,113	156,571	4,570	557,494	11,664	8,764	7,538	16,151	607,617	1,775,586
Keokuk.....	65,415	251,488	9,965	720,867	21,579	41,325	5,802	57,406	384,192	683,166
Kossuth.....	8,538	663,050	5,050	76,119	4,237	49,069	2,965	76,965	348,980	1,362,436
Lee.....	38,247	473,892	4,161	671,951	61,645	349,042	1,531	73,270	534,043	2,302,304
Linn.....	23,258	119,538	18,989	322,556	13,360	9,618	1,335	27,179	440,075	974,903
Louisia.....	16,726	104,533	1,075	192,705	8,764	34,728	815	18,243	385,806	761,903
Lucas.....	5,138	95,863	1,800	19,597	6,692	22,012	2,046	24,244	161,798	340,171
Madison.....	17,966	99,633	2,760	167,641	10,039	43,695	900	14,831	510,016	887,540
Mahaska.....	35,912	263,978	11,395	438,438	3,554	30,240	4,371	87,175	507,206	1,451,986
Marion.....	34,209	195,306	9,537	436,509	17,812	114,049	2,289	39,569	531,086	1,362,436
Marshall.....	16,563	195,970	18,761	261,157	19,386	39,773	690	439,889	1,007,847	2,302,304
Mills.....	15,653	105,103	2,127	184,595	10,917	90,272	2,814	73,322	379,855	701,987
Mitchell.....	13,023	90,055	1,775	177,370	8,468	45,505	2,335	22,098	268,005	647,583
Monona.....	8,783	69,248	.....	105,438	4,175	33,735	735	12,098	569,080	647,583
Monroe.....	14,406	117,063	1,418	186,548	7,024	33,735	1,735	58,965	321,194	741,085
Montgomery.....	30,344	177,069	6,240	278,525	11,828	1,950	6,937	492,427	895,396	1,362,436
Muscataine.....	23,240	230,404	131,705	609,322	8,298	77,739	1,620	477,877	1,684,140	3,300,517
O'Brien.....	9,410	100,754	1,670	43,367	5,385	50,238	3,393	33,961	217,239	474,736
Osceola.....	1,928	84,991	.....	49,467	1,983	6,590	875	131,598	315,554	580,267
Page.....	34,653	265,985	1,915	246,157	23,620	89,690	8,158	30,200	461,001	1,362,436
Palo Alto.....	4,367	92,075	400	21,436	6,323	37,115	1,012	15,215	213,643	369,631
Plymouth.....	12,145	171,254	14,600	128,705	13,994	1,000	.....	28,704	789,631	1,362,436
Pocahontas.....	4,069	10,059	500	5,842	13,994	1,000	.....	6,183	255,801	304,793
Polk.....	77,997	1,023,462	191,075	681,101	164,071	172,552	3,390	179,789	591,738	8,014,692
Pottawattamie.....	18,996	385,401	9,760	238,401	29,560	7,000	3,483	302,014	533,267	1,701,692
Potosi.....	19,896	145,686	3,406	451,065	4,090	1,735	1,109	33,684	507,320	1,149,972
Ringgold.....	18,639	123,216	2,255	128,397	11,050	1,350	2,817	16,537	453,984	700,194

STATEMENT NO. 40—CONTINUED.

COUNTIES.	Value of vehicles.	Value of merchandise.	Capital employed in manufacture.	Monies and credits.	Taxable furniture.	Corporation stocks.	Taxable farm utensils or mechanics' tools.	Other taxable property.	Total value of live stock.	Total value of personal property.
Bas.....	\$ 14,170	\$ 114,053	\$ 1,116	\$ 90,972	\$ 6,995	\$ 30,600	\$ 4,697	\$ 9,598	\$ 281,694	\$ 546,130
Bellevue.....	48,668	604,965	43,350	284,180	82,506	637,066	1,995	119,186	451,401	2,174,338
Shelby.....	9,696	118,779	2,198	121,351	9,410	8,350	3,205	23,118	833,430	688,946
Sioux.....	15,727	176,468	7,516	154,969	11,745	3,764	8,356	39,377	340,394	761,184
Story.....	24,053	224,940	1,811	235,068	12,933	5,000	1,830	40,862	466,291	1,072,425
Tama.....	33,300	181,540	9,523	211,068	11,368	84,490	6,070	29,863	697,796	1,105,558
Taylor.....	23,558	171,863	2,420	250,623	15,780	538	1,099	21,920	483,118	970,398
Union.....	14,024	126,719	16,800	75,108	14,137	68,480	2,686	13,876	314,019	644,189
Van Buren.....	28,000	152,520	31,670	264,458	12,300	28,130	5,100	30,843	413,187	1,076,098
Warren.....	23,509	401,806	59,536	341,395	43,235	172,144	1,380	18,590	385,711	1,362,795
Washteno.....	24,462	143,464	11,120	265,324	11,270	43,898	499	28,694	484,868	1,119,467
Washington.....	23,841	288,939	10,781	933,492	14,565	93,498	6,863	48,438	557,196	1,825,015
Wayne.....	8,390	236,620	4,028	201,695	7,538	103,897	878	20,665	348,484	808,208
Webster.....	11,627	110,466	11,365	200,075	12,515	8,800	1,140	26,230	369,045	866,000
Winnebago.....	2,117	81,293	100	57,640	2,644	.....	206	10,443	154,263	308,697
Winneblesh.....	14,043	129,239	15,625	336,938	9,145	24,405	2,660	13,153	390,618	943,701
Woodbury.....	20,866	595,764	4,900	374,590	71,457	60,769	3,043	249,051	433,286	1,820,448
Worth.....	8,466	.....	2,816	77,715	1,432	16,300	700	9,123	225,241	.....
Wright.....	5,097	109,401	1,236	77,365	7,353	56,354	976	18,337	265,574	535,857
Total.....	\$3,016,390	\$17,556,020	\$1,471,065	\$26,198,571	\$1,545,198	\$6,013,197	\$866,125	\$4,328,020	\$28,176,155	\$68,775,731

STATEMENT No. 41.

Showing the assessment of personal property for 1897 in detail, as shown by supplemental reports of assessment, made by the county auditors to the auditor of state.

COUNTY.	Value of vehicles.	Value of merchandise.	Capital employed in manufactures.	Monies and credits.	Taxable furniture.	Corporation stocks.	Taxable farming machines and implements.	Other taxable property.	Total value of live stock.	Total value of personal property.
Adair.....	\$ 51,449	\$ 13,265	\$ 2,415	\$ 100,896	\$ 12,111	\$ 1,199	\$ 2,089	\$ 34,076	\$ 445,482	\$ 747,474
Adams.....	6,767	76,090	800	80,534	4,311	4,025	985	9,263	358,798	538,798
Altamakee.....	16,163	96,190	3,870	122,307	6,328	61,066	2,541	38,638	366,061	648,068
Appanoose.....	81,176	157,711	24,638	308,486	12,131	17,285	474	45,496	873,874	994,145
Audubon.....	6,514	87,191	7,800	87,658	4,397	1,850	2,080	14,314	308,968	308,953
Benton.....	17,970	201,731	41,990	498,068	6,490	111,065	2,685	43,265	579,004	1,468,068
Black Hawk.....	82,667	253,177	17,441	840,906	17,409	7,780	6,916	19,962	516,176	1,206,013
Boone.....	16,139	118,225	2,425	123,731	12,208	6,245	195	15,268	346,951	639,536
Bremer.....	11,313	92,853	7,405	249,095	5,128	82,349	978	8,473	331,373	768,963
Buchanan.....	15,636	171,441	16,575	801,790	6,098	154,000	2,985	17,103	466,668	1,181,171
Buena Vista.....	8,180	88,788	8,904	77,508	2,518	1,500	1,070	19,351	283,789	438,379
Butler.....	17,663	113,249	8,904	224,885	6,942	900	2,638	35,534	243,493	763,797
Calthoun.....	7,006	101,131	1,400	89,849	8,015	1,182	2,977	85,438	200,054	448,362
Cass.....	14,638	116,183	7,740	76,191	6,000	17,280	2,519	30,660	277,575	531,752
Cedar.....	34,182	171,200	4,265	163,961	13,896	28,879	4,119	38,645	605,498	868,028
Cerro Gordo.....	20,849	129,643	7,054	634,578	16,674	1,711	1,354	34,121	384,067	641,717
Cherokee.....	22,688	149,141	8,340	157,676	16,524	26,064	8,558	29,891	383,307	673,458
Chickasaw.....	11,683	105,624	1,415	124,543	1,797	2,649	720	25,643	317,240	549,386
Clarke.....	10,745	88,939	975	102,631	753	180	2,041	35,115	339,030	449,386
Clay.....	13,958	97,132	1,435	143,051	6,497	150	900	16,763	233,870	374,361
Clinton.....	4,972	63,134	1,435	83,661	3,688	13,068	1,988	45,994	438,194	483,194
Cotton.....	21,204	124,766	7,985	504,539	11,076	114,385	1,385	48,994	1,270,431	1,370,431
Crawford.....	26,438	210,510	115,728	804,319	51,532	144,415	1,25	75,231	547,717	1,448,536
Dallas.....	9,277	81,561	900	83,435	6,200	1,000	3,205	16,256	388,808	689,948
Davis.....	20,736	205,080	10,370	239,539	15,301	2,700	3,507	54,975	645,353	1,397,857
Decatur.....	22,898	95,405	6,420	309,540	15,398	45,450	2,710	23,710	451,549	971,877
DeKalb.....	13,133	121,695	8,640	191,937	11,368	976	2,180	23,537	339,151	709,311
Delaware.....	50,997	96,099	8,518	297,996	8,431	198,458	731	53,286	329,151	969,506
Des Moines.....	15,721	87,539	95,735	545,539	35,331	186,458	3,745	53,286	306,374	1,747,453
Dickinson.....	4,407	49,370	1,960	21,156	7,663	25,967	2,000	30,504	116,809	249,709

Mitchell.....	8,400	80,900	2,505	154,791	3,598	43,570	2,093	30,598	215,737	532,945
Monroe.....	7,794	68,167	8,450	113,817	4,480	31,000	1,310	21,893	322,104	402,933
Monroe.....	18,038	162,790	8,698	230,947	12,876	12,886	5,235	67,896	321,141	724,053
Monroe.....	13,438	102,785	3,937	230,943	12,876	12,886	5,235	67,896	410,018	573,979
Nacacine.....	14,151	205,963	13,035	244,963	5,265	122,480	1,530	48,495	244,133	1,014,399
O'Brien.....	31,986	24,119	2,008	24,983	28,736	41,093	7,754	32,357	187,828	413,943
O'Connell.....	31,986	24,119	2,008	24,983	28,736	41,093	7,754	32,357	187,828	413,943
Pace.....	10,313	77,519	13,300	112,847	12,876	12,886	5,235	67,896	321,141	724,053
Palo Alto.....	10,313	77,519	13,300	112,847	12,876	12,886	5,235	67,896	321,141	724,053
Pocahontas.....	8,039	84,217	80,113	64,240	14,430	227,441	7,080	173,613	240,140	493,245
Polk.....	70,911	1,413,706	8,886	218,584	25,850	144,070	5,065	323,068	437,413	3,763,892
Pottawattamie.....	28,144	944,618	2,360	131,405	9,900	17,265	1,403	24,832	765,713	1,104,974
Poweshiek.....	10,251	125,860	2,360	131,405	9,900	17,265	1,403	24,832	463,231	654,085
Ringgold.....	13,749	117,327	30,409	133,399	77,145	677,563	5,121	21,847	351,058	704,610
Scott.....	43,180	497,790	30,080	268,110	77,145	677,563	5,121	21,847	435,059	603,329
Shelby.....	7,483	105,556	5,330	107,220	6,829	5,423	1,670	68,100	343,059	310,097
Sioux.....	13,764	151,391	5,340	13,319	11,951	33,900	3,425	46,011	344,368	615,496
Story.....	23,449	240,910	3,490	234,817	11,456	21,495	3,530	67,610	250,245	658,438
Tama.....	20,564	176,089	3,975	246,002	13,459	21,495	7,790	123,197	444,545	1,103,558
Taylor.....	12,737	166,352	1,780	258,574	12,979	5,406	1,637	38,659	567,181	961,090
Union.....	12,423	123,545	10,000	73,503	15,531	64,530	1,474	27,843	330,222	666,365
Van Buren.....	21,697	98,490	14,215	89,979	12,141	163,470	4,492	34,951	436,871	1,100,394
Wapello.....	25,675	98,490	42,355	363,055	33,254	42,000	1,270	23,195	318,043	1,877,678
Warren.....	22,011	154,977	6,325	317,948	13,373	12,876	2,913	35,479	450,367	1,045,380
Washington.....	28,537	230,087	11,100	251,090	13,359	96,983	5,821	60,927	498,167	1,461,161
Wayne.....	12,697	130,020	2,018	187,414	5,949	76,535	5,821	30,409	389,329	867,948
Weaver.....	7,993	248,454	13,143	187,414	5,949	76,535	5,821	30,409	389,329	867,948
Winnebago.....	3,240	76,890	25	53,260	3,603	1,000	2,705	89,561	353,574	862,104
Winnechick.....	14,735	119,758	13,150	337,496	8,243	5,880	3,250	9,096	156,020	301,885
Woodbury.....	17,010	802,884	655	237,170	62,159	12,550	3,145	14,147	413,446	930,630
Worth.....	2,529	67,763	2,900	104,205	10,017	1,800	1,373	103,391	432,795	1,791,397
Wright.....	5,738	109,991	2,068	84,694	10,017	54,001	1,980	16,249	368,111	391,679
Total.....	61,830,598	\$17,404,445	\$ 1,197,086	\$35,098,817	\$1,681,117	\$65,005,098	\$ 371,768	\$4,247,400	\$37,808,446	\$85,150,532

STATEMENT NO. 42.

Showing the cattle, horses, mules, sheep and swine, and the total and average value thereof assessed by the several counties for the year 1896.

COUNTIES.	CATTLE.			HORSES.			MULES.			SHEEP.			SWINE.			Total valuation by counties.
	Number.	Total value.	Average.	Number.	Total value.	Average.	Number.	Total value.	Average.	Number.	Total value.	Average.	Number.	Total value.	Average.	
Adair.....	33,845	170,619	7.31	13,109	172,058	14.21	546	7,144	13.08	3,878	3,624	1.01	31,479	64,638	2.05	418,074
Adams.....	20,888	308,563	9.96	9,946	102,978	10.35	603	7,905	13.07	2,783	3,016	1.08	24,077	46,949	1.95	389,211
Allamakee.....	20,092	193,277	6.63	10,368	123,142	11.86	47	570	12.19	1,836	1,924	1.05	25,536	37,945	1.49	285,858
Appanoose.....	20,435	191,223	9.70	13,363	130,517	11.27	474	5,843	12.34	5,432	5,816	1.06	8,412	22,477	2.71	371,905
Arcturion.....	15,146	121,719	7.54	6,660	120,549	14.47	519	5,843	12.34	8,774	5,08	.88	25,730	52,888	2.06	233,717
Benton.....	33,612	264,331	7.66	15,189	215,541	13.24	213	2,911	13.69	1,704	1,695	.99	62,783	95,920	1.52	874,388
Black Hawk.....	20,754	295,240	7.66	12,743	165,413	12.24	207	2,716	13.14	2,107	2,195	1.04	40,414	66,427	1.64	475,430
Boone.....	23,229	181,557	7.82	13,168	165,444	14.56	497	5,478	12.08	1,895	1,899	1.00	29,765	51,116	1.73	412,947
Bremer.....	24,204	181,039	6.96	9,576	113,624	11.86	43	505	12.08	997	987	1.00	24,413	30,401	1.24	336,871
Buchanan.....	20,800	297,138	8.61	12,127	153,417	12.60	129	1,513	11.73	2,787	2,885	1.04	27,611	55,018	2.07	479,985
Buchanan Vista.....	22,802	175,033	4.83	10,917	106,077	9.68	272	3,138	6.02	997	503	.40	27,456	35,049	1.28	244,887
Buier.....	27,874	151,708	5.51	19,735	166,564	13.35	131	1,791	13.67	2,650	2,940	1.10	34,505	41,445	1.20	368,667
Calloun.....	26,440	144,470	5.46	11,447	75,599	6.60	276	3,761	8.71	1,935	2,019	1.03	24,516	35,612	1.45	219,287
Carroll.....	23,878	149,478	6.26	11,314	104,769	9.26	276	3,761	8.71	1,935	2,019	1.03	24,516	35,612	1.45	219,287
Cedar.....	23,878	149,478	6.26	11,314	104,769	9.26	276	3,761	8.71	1,935	2,019	1.03	24,516	35,612	1.45	219,287
Oedar.....	23,878	149,478	6.26	11,314	104,769	9.26	276	3,761	8.71	1,935	2,019	1.03	24,516	35,612	1.45	219,287
Oerro Gordo.....	24,023	214,468	7.96	13,310	172,100	13.47	873	7,769	20.39	2,903	2,839	1.00	36,921	68,878	1.86	473,639
Oerokre.....	24,023	214,468	7.96	13,310	172,100	13.47	873	7,769	20.39	2,903	2,839	1.00	36,921	68,878	1.86	473,639
Chickasaw.....	24,023	214,468	7.96	13,310	172,100	13.47	873	7,769	20.39	2,903	2,839	1.00	36,921	68,878	1.86	473,639
Clarke.....	24,023	214,468	7.96	13,310	172,100	13.47	873	7,769	20.39	2,903	2,839	1.00	36,921	68,878	1.86	473,639
Clay.....	17,212	184,961	7.11	10,013	130,631	13.08	148	2,228	15.01	1,172	963	.76	16,861	23,408	1.39	323,843
Clayton.....	18,269	184,961	7.11	10,013	130,631	13.08	148	2,228	15.01	1,172	963	.76	16,861	23,408	1.39	323,843
Clayton.....	18,269	184,961	7.11	10,013	130,631	13.08	148	2,228	15.01	1,172	963	.76	16,861	23,408	1.39	323,843
Clinton.....	20,838	185,761	6.12	13,611	177,339	12.98	122	1,505	12.53	2,945	2,971	1.02	16,943	28,220	1.65	323,843
Clinton.....	20,838	185,761	6.12	13,611	177,339	12.98	122	1,505	12.53	2,945	2,971	1.02	16,943	28,220	1.65	323,843
Crawford.....	20,251	234,086	6.66	14,710	220,018	15.02	175	3,203	14.94	1,088	1,088	1.00	27,129	57,874	2.14	551,177
Dallas.....	20,251	234,086	6.66	14,710	220,018	15.02	175	3,203	14.94	1,088	1,088	1.00	27,129	57,874	2.14	551,177
Davis.....	18,511	244,343	13.12	14,161	162,000	18.23	357	3,203	22.67	2,020	2,785	1.39	32,354	87,738	2.71	606,777
Decatur.....	23,594	214,968	6.76	12,365	156,347	13.35	341	3,203	18.96	1,811	2,423	1.33	13,806	24,812	1.77	406,786
Delaware.....	23,594	214,968	6.76	12,365	156,347	13.35	341	3,203	18.96	1,811	2,423	1.33	13,806	24,812	1.77	406,786
Des Moines.....	14,330	183,923	5.93	9,817	145,915	15.06	243	4,816	17.76	2,077	2,761	1.33	16,832	38,896	2.31	343,788
Dickinson.....	7,443	44,107	5.93	5,203	49,238	9.46	110	1,086	9.87	1,890	1,077	.59	4,996	7,587	1.53	103,045

[illegible]

STATEMENT NO. 42—CONTINUED.

COUNTIES.	CATTLE.			HORSES.			MULES.			SHEEP.			SWINE.			Total valuation by counties.
	Number.	Total value.	Average value.	Number.	Total value.	Average value.	Number.	Total value.	Average value.	Number.	Total value.	Average value.	Number.	Total value.	Average value.	
Bac.	25,943	\$ 132,043	\$ 5.15	10,892	\$ 112,779	\$ 10.35	827	\$ 4,530	\$ 11.54	1,747	\$ 1,946	\$ 1.11	29,667	\$ 33,987	\$ 1.11	\$ 281,684
Scott.	31,193	172,450	5.53	12,415	219,950	17.73	465	9,940	21.13	1,473	1,535	1.03	33,593	47,794	1.43	451,401
Shelby.	22,198	170,743	6.79	12,710	162,043	10.47	695	8,991	13.19	1,175	1,175	1.00	35,190	69,068	1.93	352,490
Sioux.	22,973	129,606	5.60	14,474	162,843	13.60	491	6,139	13.61	2,565	1,925	0.75	40,327	30,972	0.76	340,864
Sp. Ry.	21,453	194,694	8.70	14,199	210,338	14.91	430	6,645	15.83	2,163	2,173	1.00	24,109	63,151	2.61	495,261
Tama.	33,724	291,414	8.64	14,696	219,259	14.95	833	6,335	16.53	3,619	3,670	1.02	43,711	99,148	2.26	607,798
Taylor.	22,442	216,419	9.72	13,575	173,697	13.16	559	6,635	11.84	3,794	3,495	0.92	33,637	74,877	2.20	481,113
Union.	18,199	172,174	9.46	10,037	115,039	11.43	802	7,590	11.65	3,194	2,539	0.79	17,041	20,780	1.24	314,019
Van Buren.	16,561	193,879	11.68	11,154	153,686	13.78	858	3,601	13.67	35,400	23,463	0.66	10,855	38,123	3.52	413,187
Wapello.	14,551	146,235	9.99	11,931	12,274	10.64	450	4,894	18.53	2,186	5,744	0.93	17,390	33,514	1.92	35,711
Warren.	24,161	305,963	8.97	14,632	216,923	14.81	464	7,040	16.17	2,473	3,509	1.01	23,964	51,440	2.15	484,993
Washington.	24,707	290,428	16.41	16,040	209,093	13.90	573	7,793	19.63	2,399	3,077	0.87	41,864	76,136	1.87	597,196
Wayne.	24,249	173,837	7.09	14,351	136,537	9.71	579	4,938	9.11	3,706	2,079	0.56	15,066	30,546	2.04	345,434
Webster.	24,948	149,400	6.16	14,550	174,570	13.00	828	3,940	13.01	1,005	1,005	1.00	30,630	30,680	1.00	359,645
Winnebago.	12,048	65,731	5.41	6,435	78,099	12.04	96	1,040	10.93	797	1,758	0.95	15,317	16,605	1.31	154,233
Winnebuck.	37,038	164,046	5.99	13,053	186,353	15.05	34	878	11.12	2,895	2,895	1.01	35,338	35,944	1.02	399,649
Woodbury.	25,628	159,847	5.90	13,151	249,741	19.02	948	12,135	14.53	1,809	912	0.50	23,658	29,661	1.00	453,266
Worth.	17,981	103,870	5.75	7,617	85,976	11.29	210	695	8.88	2,349	2,313	0.99	23,658	32,967	1.40	235,241
Wright.	20,976	116,137	5.56	10,962	101,580	9.27	67	2,096	9.93	898	566	0.65	25,140	36,355	1.45	265,574
Total.	2,392,967	\$ 17,313,873	\$ 7.65	1,203,194	\$ 15,290,854	\$ 12.73	38,399	\$ 544,404	\$ 14.19	313,494	\$ 300,816	\$.94	2,565,708	\$ 4,735,709	\$ 1.60	\$ 88,176,165

STATEMENT NO. 48.

Showing the cattle, horses, sheep and swine, and the total and average value thereof, as assessed by the several counties for the year 1897.

COUNTIES.	CATTLE.			HORSES.			MULES.			SHEEP.			SWINE.			Total valuation by counties.
	Number.	Total value.	Average value.	Number.	Total value.	Average value.	Number.	Total value.	Average value.	Number.	Total value.	Average value.	Number.	Total value.	Average value.	
Adair.....	22,267	\$ 226,077	\$10.10	11,266	\$ 169,455	\$14.00	546	\$ 6,696	\$12.26	4,538	\$ 4,538	\$1.00	16,940	\$ 38,736	\$2.38	\$ 445,482
Adams.....	21,171	220,062	9.82	8,770	99,486	11.36	606	14,136	23.90	2,297	4,374	1.89	15,646	40,181	1.98	386,688
Allamore.....	19,540	128,104	6.55	9,640	107,515	11.15	533	336	9.85	1,940	2,189	1.10	29,881	49,871	1.67	298,054
Allamore.....	21,680	216,980	10.01	11,997	117,018	9.83	549	5,513	10.84	8,426	6,261	1.01	13,811	27,593	2.24	373,824
Anderson.....	17,745	126,646	7.16	4,979	110,531	22.20	511	7,070	13.84	1,635	638	1.00	26,665	52,041	1.95	302,566
Antelope.....	22,745	275,465	8.44	16,404	194,690	11.87	226	2,568	12.81	1,602	1,748	1.09	59,450	102,944	1.73	879,004
Barber.....	22,105	274,583	8.61	12,431	162,884	13.04	260	2,548	12.85	1,943	2,280	1.14	42,185	72,487	1.47	516,170
Black Hawk.....	22,857	173,713	7.60	11,068	137,264	11.54	375	4,294	11.45	1,847	1,845	1.00	20,385	38,735	1.47	344,951
Boone.....	22,794	198,919	7.25	8,888	103,679	12.85	58	487	16.16	1,045	1,416	1.35	29,955	58,931	2.04	495,688
Bremer.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Buchanan.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Buena Vista.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Butler.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Callahan.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Carroll.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cass.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04	495,688
Cherokee.....	22,589	224,701	9.64	11,553	147,521	12.80	560	1,009	18.18	873	3,667	1.69	28,880	64,413	2.04</	

STATEMENT NO. 43—CONTINUED.

COUNTIES.	CATTLE.			HORSES.			MULES.			SHEEP.			SWINE.			Total valuation by counties.
	Number.	Total value.	Average value.	Number.	Total value.	Average value.	Number.	Total value.	Average value.	Number.	Total value.	Average value.	Number.	Total value.	Average value.	
Dubuque.....	27,252	\$ 175,758	\$ 6.67	11,934	\$ 175,175	\$14.61	141	\$ 1,940	\$13.76	3,008	\$ 2,859	\$.95	41,633	\$ 43,105	\$1.03	\$ 401,887
Emmet.....	8,728	43,059	4.93	6,053	28,367	5.35	138	1,798	5.78	1,118	923	.82	8,393	9,180	1.10	88,386
Fayette.....	34,997	232,102	7.20	14,851	180,971	12.61	155	1,944	13.54	2,818	2,014	.72	20,536	46,280	1.50	483,881
Floyd.....	20,494	109,080	5.33	10,614	91,700	8.65	98	1,707	8.52	3,018	1,631	.49	80,081	23,043	1.77	293,150
Franklin.....	24,537	173,024	7.05	10,185	107,727	10.56	125	1,896	10.39	3,301	2,215	.99	34,197	42,133	1.23	328,885
Freemont.....	19,435	161,970	8.49	11,768	105,944	9.01	1,931	20,394	10.39	3,533	3,633	1.00	23,660	34,094	1.44	328,917
Greene.....	23,235	181,616	8.17	10,919	176,181	16.14	300	5,335	17.75	903	1,877	.94	21,973	29,694	1.35	363,558
Grundy.....	29,055	146,668	5.13	10,939	90,164	8.24	271	2,363	8.75	2,512	1,877	.74	80,176	51,570	1.22	294,061
Guthrie.....	22,066	227,033	10.28	11,863	131,195	11.06	444	5,747	13.94	2,863	3,388	1.27	21,400	45,671	2.13	413,034
Hamilton.....	21,473	177,825	7.27	11,449	111,776	9.78	268	3,003	10.25	1,108	1,108	1.00	26,506	40,461	1.59	334,173
Hancock.....	15,512	90,814	6.85	8,901	71,008	8.07	189	1,523	8.06	696	413	.59	14,153	14,346	1.01	173,044
Hardin.....	24,913	176,410	7.19	10,409	104,631	10.24	143	1,564	10.94	5,216	3,991	.76	32,113	37,741	1.02	321,327
Harrison.....	25,230	233,040	10.39	12,810	133,678	10.44	997	11,757	12.94	9,307	10,709	.99	33,200	54,890	1.70	463,823
Henry.....	18,263	173,933	9.53	11,242	126,673	13.16	249	3,233	12.94	3,307	2,794	1.15	23,049	73,559	3.19	363,096
Howard.....	17,480	125,185	7.16	8,913	81,963	9.20	30	243	8.07	3,869	2,794	1.04	17,980	23,153	1.45	329,854
Humboldt.....	18,615	119,144	6.40	7,947	74,415	9.36	168	1,467	8.73	1,308	1,244	.96	23,346	33,736	1.39	338,397
Ida.....	20,887	163,067	7.71	7,650	76,674	9.93	415	3,943	9.51	833	547	.64	33,846	46,081	1.37	398,267
Iowa.....	27,933	201,863	7.21	11,400	109,541	9.62	400	4,708	10.24	5,256	3,846	.73	37,781	53,108	1.38	371,501
Jackson.....	23,754	213,590	8.43	11,465	143,805	12.54	696	2,903	13.43	2,945	2,855	1.00	36,698	42,965	1.06	406,050
Jasper.....	33,752	263,151	7.88	18,510	225,910	12.30	104	1,980	11.46	8,142	8,314	1.00	50,608	108,723	2.14	610,908
Jefferson.....	18,369	165,066	9.06	9,825	107,115	10.90	541	1,860	17.45	9,164	9,676	1.05	50,466	110,074	2.18	709,973
Johnson.....	30,419	378,317	12.43	14,159	242,004	17.12	287	4,960	17.37	1,690	2,444	1.44	61,017	95,547	2.75	612,377
Jones.....	27,597	334,869	8.99	13,427	245,466	14.68	625	8,504	13.60	4,160	5,024	1.20	24,749	95,708	3.75	618,343
Keokuk.....	23,745	263,646	11.10	16,711	245,466	14.68	625	8,504	13.60	4,160	5,024	1.20	24,749	95,708	3.75	618,343
Kearney.....	28,575	155,028	5.43	15,129	126,137	8.36	217	2,150	9.90	1,519	1,519	1.00	25,833	51,661	1.99	361,146
Kearney.....	16,770	155,028	9.93	10,466	126,137	12.06	461	4,538	12.70	9,884	11,100	1.18	10,895	88,943	2.45	326,029
Lee.....	33,378	230,785	11.37	18,319	187,663	10.23	356	4,538	12.70	9,884	11,100	1.18	10,895	88,943	2.45	326,029
Linn.....	13,944	153,552	11.02	9,305	122,851	13.20	204	4,538	12.70	9,884	11,100	1.18	10,895	88,943	2.45	326,029
Louis.....	13,944	153,552	11.02	9,305	122,851	13.20	204	4,538	12.70	9,884	11,100	1.18	10,895	88,943	2.45	326,029
Lucas.....	20,149	290,149	12.50	8,524	124,043	15.07	389	6,594	16.96	7,778	7,637	.98	13,547	31,951	2.27	410,577
Lyons.....	10,704	57,208	5.34	6,037	81,010	8.41	231	1,940	8.77	990	980	.99	14,715	31,951	2.27	389,373
Madison.....	23,490	231,076	9.85	13,427	151,817	12.20	568	7,639	12.75	4,077	5,932	1.45	19,585	83,823	4.24	158,564
Manitowish.....	30,689	231,076	11.12	15,591	173,650	11.32	871	10,236	11.90	10,538	8,384	.79	34,758	95,197	2.74	440,395
Marion.....	33,015	231,013	13.95	13,813	232,299	16.16	434	7,438	17.45	7,117	7,073	.99	44,739	83,718	2.49	532,317
Marshall.....	27,810	225,083	8.45	12,459	133,263	10.61	223	2,467	11.36	7,114	5,923	.70	23,748	33,719	1.44	643,963
Millis.....	18,544	154,785	8.34	10,391	108,615	10.06	1,023	1,984	11.66	1,633	4,001	.70	27,888	38,985	1.42	420,960

Mitchell.....	19,777	111,597	5,64	8,888	74,808	8,36	57	2,691	1,744	.66	54,195	57,006	1.14	315,737
Monona.....	80,561	284,066	17,80	12,664	107,774	15,47	1,000	1,105	3,864	.98	38,731	40,506	1.80	398,106
Monroe.....	17,676	71,634	7,18	6,963	107,774	8,43	315	8,187	3,864	1.01	38,731	40,506	2.51	321,144
Montgomery.....	20,449	211,728	10,16	9,324	143,543	15,54	543	1,805	1,881	1.01	34,177	44,004	1.84	410,616
Mt. Catline.....	18,768	243,433	12,97	10,045	173,552	17,57	260	887	4,947	1.08	56,016	66,016	1.96	479,168
O'Brien.....	20,024	113,304	5,65	6,828	55,311	57,94	160	2,640	1,886	.61	38,354	38,354	1.84	200,153
Oscoda.....	9,128	47,416	6,19	6,686	67,815	10,23	163	1,715	1,886	.51	15,689	17,794	1.13	138,353
Page.....	25,191	255,803	10,13	13,907	149,338	10,70	1,068	2,443	4,243	1.14	27,324	65,471	1.73	487,889
Palo Alto.....	20,728	103,998	5,01	8,827	149,338	10,70	1,068	2,443	4,243	1.14	27,324	65,471	1.73	487,889
Plymouth.....	23,497	117,863	4,45	14,888	284,498	15,68	809	1,818	1,818	.50	41,689	41,689	1.00	398,278
Pocahontas.....	23,097	139,017	6,29	9,579	284,498	15,68	809	1,818	1,818	.50	41,689	41,689	1.00	398,278
Polk.....	23,828	157,433	6,74	17,675	280,593	15,25	667	1,838	1,838	.50	41,689	41,689	1.00	398,278
Port Washington.....	45,060	486,454	10,00	19,079	219,878	11,32	1,903	3,515	1,930	1.00	20,150	27,143	1.27	240,450
Poweshiek.....	31,181	292,540	8,43	13,113	219,878	11,32	1,903	3,515	1,930	1.00	20,150	27,143	1.27	240,450
Ringgold.....	23,512	292,740	11,87	13,365	157,920	10,43	886	2,867	3,605	.81	42,850	69,646	1.43	486,231
Sac.....	29,744	195,708	6,58	10,729	100,960	9,40	386	1,810	1,810	.98	38,260	49,727	1.39	351,093
Scott.....	21,857	169,723	8,00	11,763	162,975	16,41	850	1,776	1,776	.98	38,260	49,727	1.39	351,093
Shelby.....	23,841	180,654	7,43	11,469	110,176	9,65	641	1,441	1,441	1.00	40,635	56,401	1.38	438,059
Sioux.....	24,157	180,654	5,41	14,561	183,370	8,81	494	2,385	1,182	.49	47,683	56,401	1.38	344,898
Story.....	23,537	107,717	9,23	13,310	127,106	14,16	480	5,431	5,431	1.00	31,753	45,433	2.05	280,235
Tama.....	24,031	294,179	8,63	13,770	191,470	13,89	293	5,093	5,093	1.00	50,462	93,243	1.94	449,545
Taylor.....	23,061	224,749	9,98	13,770	171,193	13,43	579	6,746	6,746	1.00	28,538	93,243	2.21	687,181
Union.....	19,908	206,365	10,43	9,446	99,127	10,49	254	3,290	3,290	1.00	28,538	93,243	2.21	687,181
Van Buren.....	17,442	201,623	11,56	10,719	149,571	13,95	193	2,726	2,726	1.00	13,443	47,153	1.60	330,223
Wapello.....	16,185	168,388	9,78	10,559	111,514	10,55	487	4,193	4,193	1.00	17,300	39,175	2.36	428,871
Warren.....	24,300	215,074	8,85	12,966	197,201	15,20	463	5,966	5,966	1.00	17,300	39,175	2.36	428,871
Washington.....	24,382	238,848	9,77	13,964	171,809	13,28	463	8,417	8,417	1.00	16,660	28,324	1.69	315,045
Wayne.....	25,096	210,993	8,11	13,223	116,823	8,79	589	5,673	5,673	.80	30,431	48,096	1.63	468,967
Webster.....	23,697	168,144	7,09	14,156	141,673	10,00	381	3,610	3,610	1.00	19,795	31,454	1.33	268,529
Winneshago.....	13,399	70,403	5,29	7,006	70,465	10,00	99	1,038	1,038	.50	29,383	39,206	1.08	158,080
Winnebago.....	27,714	191,391	6,91	12,512	174,459	13,94	68	886	446	.50	14,066	14,078	1.00	143,446
Woodbury.....	27,008	199,420	7,23	15,764	245,059	15,54	701	8,054	3,059	1.00	42,120	43,764	1.08	413,446
Worth.....	17,778	107,499	6,05	7,434	81,007	10,89	61	11,864	2,397	.95	35,646	34,615	.97	482,705
Wright.....	21,189	142,969	6,75	10,727	95,659	8,91	243	2,965	2,965	1.00	16,844	16,796	.99	203,111
Total.....	3,384,458	513,993,997	8,813	1,127,009	813,424,649	811,81	88,843	243,077	833,883	8.97	2,895,277	94,542,937	81.56	357,308,446

STATEMENT NO. 44.

Showing the reported assessment of lands and town lots, the equalized assessment of lands and lots, the assessment of personal and railroad property, together with the total equalized assessment of the state for a period of twenty-eight years.

YEAR.	Reported assess- ment of lands.	Reported assess- ment of town lots.	Reported assess- ment of lands and town lots.	Equalized assess- ment of lands and town lots.	Assess- ment of personal prop- erty.	Assess- ment of railroad prop- erty.	Assess- ment of telephone com- panies.	Total equalized assessment of state.
1870.	\$ 181,891.97	\$ 40,872.05	\$ 222,764.02	\$ 222,764.02	\$ 71,971.101	.....	.....	\$ 294,735.12
1871.	212,440.40	45,294.04	257,734.44	257,734.44	75,201.585	.....	.....	332,936.02
1872.	212,440.40	45,294.04	257,734.44	257,734.44	75,201.585	.....	.....	332,936.02
1873.	217,307.148	47,442.585	264,749.733	276,636.019	77,083.267	.....	.....	341,720.285
1874.	211,307.148	47,442.585	258,749.733	276,636.019	77,083.267	.....	.....	333,719.285
1875.	222,413.007	48,822.740	271,235.747	284,212.068	79,038.094	.....	.....	363,250.162
1876.	222,413.007	48,822.740	271,235.747	284,212.068	79,038.094	.....	.....	363,250.162
1877.	230,216.198	52,315.660	282,531.858	302,277.631	79,038.094	.....	.....	401,315.726
1878.	230,216.198	52,315.660	282,531.858	302,277.631	79,038.094	.....	.....	401,315.726
1879.	246,570.268	54,884.461	301,454.729	303,351.148	77,453.822	.....	.....	401,805.149
1880.	241,968.846	55,022.053	297,000.899	303,351.148	78,638.636	.....	.....	403,989.784
1881.	241,968.846	55,022.053	297,000.899	303,351.148	78,638.636	.....	.....	403,989.784
1882.	251,535.067	65,098.354	316,633.421	305,570.305	84,127.400	.....	.....	419,697.705
1883.	251,535.067	65,098.354	316,633.421	305,570.305	84,127.400	.....	.....	419,697.705
1884.	267,593.067	65,098.354	332,691.421	326,232.094	85,804.208	.....	.....	442,036.302
1885.	277,570.864	71,862.514	349,433.378	353,614.537	87,663.403	.....	.....	461,277.940
1886.	277,570.864	71,862.514	349,433.378	353,614.537	87,663.403	.....	.....	461,277.940
1887.	271,787.734	77,445.048	349,232.782	353,614.537	101,664.942	.....	.....	455,279.479
1888.	271,787.734	77,445.048	349,232.782	353,614.537	101,664.942	.....	.....	455,279.479
1889.	272,537.509	86,735.437	359,272.946	374,753.112	100,785.563	.....	.....	500,558.089
1890.	272,537.509	86,735.437	359,272.946	374,753.112	100,785.563	.....	.....	500,558.089
1891.	274,477.665	98,744.235	373,221.901	376,181.276	109,715.691	.....	.....	535,897.677
1892.	274,477.665	98,744.235	373,221.901	376,181.276	109,715.691	.....	.....	535,897.677
1893.	283,230.265	103,982.048	387,212.313	408,063.636	112,808.577	.....	.....	611,872.205
1894.	283,230.265	103,982.048	387,212.313	408,063.636	112,808.577	.....	.....	611,872.205
1895.	302,086.731	103,297.186	405,383.917	413,970.948	100,443.479	.....	.....	559,690.384
1896.	302,086.731	103,297.186	405,383.917	413,970.948	100,443.479	.....	.....	559,690.384
1897.	303,350.148	108,072.225	411,422.373	414,232.421	93,509.823	.....	.....	555,061.274

Notes—Telegraph and telephone companies are assessed by the executive council by virtue of chapter 50, laws of 1878, and their taxes are all paid into the state treasury direct, the levy being 3½ per cent, that being the average rate of taxation in the state for all purposes.

STATEMENT NO. 45.
Showing the number of live stock, the assessed and total value of the same, for a period of twenty-eight years.

YEAR.	Number of cattle.	Value of cattle.	Number of horses.	Value of horses.	Number of mules.	Value of mules.	Number of sheep.	Value of sheep.	Number of swine over six months.	Value of swine.	Total value for each year.
1870.	897,904	\$11,170,554	449,838	\$19,178,050	44,688	\$1,719,873	990,717	\$630,873	699,388	\$28,138,000	\$34,775,365
1871.	959,690	12,533,940	498,980	19,944,269	30,254	1,518,159	557,161	578,741	1,008,671	3,683,981	\$4,257,400
1872.	1,065,961	11,887,897	543,486	19,041,194	33,554	1,464,159	616,160	615,561	1,914,065	6,581,545	\$5,371,548
1873.	1,178,013	13,981,977	551,033	18,938,087	33,010	1,387,478	533,049	510,438	1,680,794	6,792,598	\$6,581,548
1874.	1,333,103	14,988,453	568,970	19,794,401	38,673	1,408,325	470,319	510,173	1,990,808	8,000,754	\$8,854,567
1875.	1,508,413	15,868,894	568,970	19,810,195	38,673	1,408,325	393,467	482,308	1,990,808	8,000,754	\$8,854,567
1876.	1,508,413	15,448,016	608,610	20,705,873	41,173	1,690,015	373,616	415,931	1,990,808	8,000,754	\$8,854,567
1877.	1,433,546	14,988,941	669,385	20,100,583	43,187	1,670,114	318,489	341,837	1,854,126	8,599,249	\$9,887,196
1878.	1,481,264	14,757,558	673,035	20,330,705	44,480	1,694,913	318,489	341,837	1,854,126	8,599,249	\$9,887,196
1879.	1,568,100	15,459,598	673,035	19,671,907	43,663	1,583,199	301,753	330,045	2,950,900	4,401,750	\$4,417,451
1880.	1,757,688	18,484,832	691,965	21,053,630	43,188	1,591,326	249,359	344,983	2,950,900	4,401,750	\$4,417,451
1881.	1,993,929	20,450,935	708,646	21,053,630	43,188	1,591,326	249,359	344,983	2,950,900	4,401,750	\$4,417,451
1882.	2,108,869	21,993,890	749,281	23,684,401	45,833	1,604,924	438,407	547,987	2,919,098	4,771,680	\$4,771,680
1883.	2,157,745	23,983,894	770,467	23,684,401	45,833	1,708,133	438,407	547,987	2,919,098	4,771,680	\$4,771,680
1884.	2,210,381	21,182,881	771,113	24,080,893	43,113	1,618,164	350,674	432,559	2,919,098	4,771,680	\$4,771,680
1885.	2,400,573	24,102,542	830,532	24,767,088	43,683	1,631,930	310,036	303,060	2,919,098	4,771,680	\$4,771,680
1886.	2,741,575	27,770,034	850,810	25,709,110	41,957	1,578,971	271,098	271,169	2,919,098	4,771,680	\$4,771,680
1887.	2,930,677	32,498,877	907,410	27,373,310	41,184	1,744,470	256,166	272,159	2,919,098	4,771,680	\$4,771,680
1888.	3,170,938	33,843,478	1,028,453	27,373,310	41,184	1,744,470	256,166	272,159	2,919,098	4,771,680	\$4,771,680
1889.	3,431,446	35,843,478	1,028,453	27,373,310	41,184	1,744,470	256,166	272,159	2,919,098	4,771,680	\$4,771,680
1890.	3,781,446	37,843,478	1,028,453	27,373,310	41,184	1,744,470	256,166	272,159	2,919,098	4,771,680	\$4,771,680
1891.	3,918,064	39,843,478	1,028,453	27,373,310	41,184	1,744,470	256,166	272,159	2,919,098	4,771,680	\$4,771,680
1892.	4,268,573	41,843,478	1,028,453	27,373,310	41,184	1,744,470	256,166	272,159	2,919,098	4,771,680	\$4,771,680
1893.	4,618,573	43,843,478	1,028,453	27,373,310	41,184	1,744,470	256,166	272,159	2,919,098	4,771,680	\$4,771,680
1894.	4,968,573	45,843,478	1,028,453	27,373,310	41,184	1,744,470	256,166	272,159	2,919,098	4,771,680	\$4,771,680
1895.	5,318,573	47,843,478	1,028,453	27,373,310	41,184	1,744,470	256,166	272,159	2,919,098	4,771,680	\$4,771,680
1896.	5,668,573	49,843,478	1,028,453	27,373,310	41,184	1,744,470	256,166	272,159	2,919,098	4,771,680	\$4,771,680
1897.	6,018,573	51,843,478	1,028,453	27,373,310	41,184	1,744,470	256,166	272,159	2,919,098	4,771,680	\$4,771,680

STATEMENT NO. 45—CONTINUED.
Average values derived from the foregoing.

YEAR.	Cattle.	Horses.	Mules.	Sheep.	Pigs.
1870.....	\$12.87	\$42.67	\$38.53	\$.63	\$ 3.09
1871.....	13.37	39.97	50.19	.68	2.66
1872.....	11.10	35.04	45.01	1.00	2.08
1873.....	10.98	34.33	42.41	1.09	1.96
1874.....	11.04	35.35	41.90	1.08	2.00
1875.....	11.04	33.85	40.77	1.22	2.37
1876.....	10.90	32.42	40.54	1.11	2.63
1877.....	10.26	30.48	38.04	1.09	2.36
1878.....	10.90	29.95	36.75	1.01	1.91
1879.....	10.20	29.23	37.11	1.10	1.50
1880.....	10.48	29.33	36.63	1.30	1.68
1881.....	10.58	29.80	36.59	1.28	2.08
1882.....	10.44	30.52	37.47	1.25	2.06
1883.....	10.60	30.06	37.14	1.19	2.15
1884.....	10.41	31.00	37.35	1.17	1.71
1885.....	10.97	31.56	36.07	1.08	1.58
1886.....	10.16	30.18	34.54	.90	1.71
1887.....	9.03	29.04	33.33	.90	1.58
1888.....	8.05	28.53	32.24	1.02	1.64
1889.....	7.70	27.81	30.96	1.06	2.09
1890.....	7.11	26.44	28.50	1.18	1.64
1891.....	6.74	25.64	27.46	1.23	1.36
1892.....	6.70	24.10	25.67	1.35	1.55
1893.....	6.98	21.67	23.85	1.26	2.14
1894.....	7.25	17.08	18.93	.99	2.02
1895.....	7.06	18.58	15.43	.88	1.65
1896.....	4.66	12.72	14.19	.94	1.66
1897.....	8.13	11.81	13.97	.67	1.56

STATEMENT NO. 46.

Showing the amount of state and local taxes levied in the several counties for the year 1895, as reported to this office by the several county auditors, in compliance with section 844 of the code.

COUNTIES.	State tax.	County tax.	County school taxes.	District school taxes.	Insane tax.	Corporation tax.	Special taxes.	Total taxes.
Adair.....	9,691.13	27,682.16	3,876.45	54,195.92	3,101.16	6,790.98	\$ 10,130.95	\$ 127,497.53
Adams.....	7,960.95	30,774.34	3,184.83	43,073.12	1,692.19	5,928.50	7,704.86	184,185.02
Alfalfa.....	8,749.25	40,714.29	3,499.72	44,674.38	2,340.18	6,623.41	7,704.86	193,606.18
Apache.....	13,363.45	53,183.33	4,383.18	63,198.44	4,088.68	8,314.41	8,191.22	193,100.03
Arizon.....	8,173.85	44,299.73	3,265.93	53,992.32	1,638.90	8,314.41	4,191.40	113,195.96
Bacon.....	9,045.77	45,104.89	8,013.51	70,811.02	2,094.15	13,697.83	13,151.77	190,749.46
Black Hawk.....	18,781.40	42,045.09	5,512.58	58,419.54	2,003.10	20,089.79	1,500.87	225,430.37
Boone.....	13,443.90	47,033.43	3,771.52	58,158.09	3,215.97	21,088.03	7,349.84	194,397.77
Bremer.....	15,067.03	51,013.59	4,083.17	65,759.45	4,518.51	1,708.41	3,235.09	191,313.55
Buchanan.....	8,934.80	48,937.76	2,570.75	57,521.13	3,533.94	4,993.56	6,560.13	124,336.32
Buena Vista.....	1,774.17	44,741.50	4,711.99	52,328.40	3,533.94	5,774.80	9,780.55	124,310.90
Butler.....	1,658.51	47,661.73	4,991.64	57,843.43	3,513.51	3,163.08	12,529.01	151,627.25
Calhoun.....	15,423.23	40,223.55	9,297.00	79,523.04	2,055.66	2,163.02	8,550.23	184,067.69
Cass.....	17,414.62	38,131.59	9,499.53	59,801.14	3,055.66	24,572.01	8,191.22	193,421.01
Cedar.....	10,684.98	50,894.40	4,273.92	71,653.02	1,747.35	13,697.78	6,619.09	190,847.26
Cerro Gordo.....	8,171.56	44,740.01	3,268.61	44,063.80	3,205.99	10,463.93	10,519.53	111,970.53
Cherokee.....	8,848.97	44,941.53	3,858.02	54,710.51	1,693.26	7,510.77	493.63	101,116.89
Clarke.....	6,402.56	32,715.98	2,771.29	49,049.20	4,068.52	11,545.93	2,025.88	104,646.53
Clay.....	32,967.26	52,940.63	5,761.09	68,135.03	19,173.91	84,359.51	4,965.72	321,563.19
Clinton.....	13,163.03	125,634.55	9,590.95	133,694.35	10,538.16	5,832.97	1,813.65	181,700.77
Crawford.....	16,567.17	52,707.67	6,622.96	79,833.11	3,811.43	12,968.48	.....	178,815.91
Dallas.....	10,450.40	57,893.86	6,162.16	75,831.63	3,234.43	7,784.63	.....	95,694.84
Davis.....	9,184.41	43,153.50	3,653.78	47,135.81	2,679.47	9,710.35	891.56	118,040.01
Decatur.....	12,673.55	47,591.51	6,121.23	53,819.37	8,694.54	5,669.05	3,125.57	185,163.51
Dea Moines.....	21,706.00	55,985.77	8,988.40	104,198.86	6,915.62	144,623.76	.....	343,997.73
Dickinson.....	82,658.26	138,633.94	12,972.31	233,679.97	1,778.60	4,023.06	6,595.67	76,300.97
Emmet.....	4,715.06	22,635.74	1,867.13	45,144.51	1,867.12	285,867.44	66.78	561,472.61
Fayette.....	14,431.16	58,109.51	5,768.45	83,551.16	5,768.45	6,587.48	4,873.04	153,264.15
Floyd.....	10,716.23	33,494.86	4,296.45	62,505.16	6,143.78	12,990.88	6,364.56	137,411.91
Franklin.....	9,905.84	55,797.35	3,922.81	60,890.64	3,922.30	4,865.94	1,495.64	140,692.93

STATEMENT NO. 46—CONTINUED.

COUNTIES.	State tax.	County tax.	County school taxes.	District school taxes.	Insane tax.	Corporation tax.	Special taxes.	Total taxes.
Fremont.	\$ 12,520.40	\$ 54,122.26	\$ 5,912.15	\$ 61,185.64	\$ 4,844.08	\$ 7,788.51	\$ 5,638.23	\$ 148,827.31
Greene.	12,110.31	41,180.63	2,644.05	57,234.53	1,844.53	2,663.57	8,415.54	128,553.30
Grundy.	19,500.53	28,688.53	2,633.21	60,227.70	1,540.95	4,419.40	841.59	100,214.09
Hathrie.	19,507.63	33,531.57	2,731.77	65,667.25	3,067.51	11,066.72	8,877.33	160,791.85
Hamilton.	1,432.05	32,217.00	4,731.77	65,667.25	2,731.77	11,066.72	2,071.91	133,521.59
Hancock.	1,700.74	28,923.74	2,901.44	65,667.25	2,731.77	6,301.45	11,475.04	136,105.13
Hardin.	12,835.97	47,175.73	5,123.93	71,245.23	2,140.85	19,855.53	17,372.93	151,414.69
Harrison.	14,637.72	60,901.05	6,621.03	82,119.81	9,199.87	11,848.01	17,372.93	171,167.00
Henry.	8,811.06	23,384.73	3,254.42	43,226.40	2,810.53	14,968.57	8,758.94	134,728.37
Humboldt.	8,139.89	21,257.59	3,173.53	43,226.40	2,810.53	6,538.64	4,886.90	88,049.80
Ia.	13,067.94	38,517.50	3,255.95	45,600.06	3,255.95	6,653.54	2,408.61	104,900.50
Jackson.	20,946.45	62,871.87	5,067.17	68,573.71	5,067.17	6,253.23	1,164.92	126,167.18
Jasper.	13,975.63	58,816.53	5,302.35	68,573.71	5,302.35	16,517.43	6,590.30	160,239.86
Jefferson.	13,151.78	54,069.44	6,280.51	65,448.18	8,378.60	19,686.00	16,119.46	231,970.92
Johnson.	21,869.37	65,913.55	8,747.74	81,660.77	17,495.45	44,799.23	9,209.45	139,477.69
Jones.	16,239.39	57,099.79	6,465.76	69,443.73	4,547.03	14,507.70	11,539.84	240,433.01
Keokuk.	17,653.41	46,051.97	7,011.96	64,594.06	4,945.76	11,063.11	112.72	153,533.13
Kossuth.	13,250.82	55,099.56	6,300.24	65,404.60	8,379.98	127,850.78	6,510.23	142,556.00
Lee.	24,516.70	87,575.22	9,806.63	100,994.71	9,806.63	11,063.11	49,062.51	260,433.01
Lin.	82,344.20	94,673.11	12,927.75	187,531.79	81,168.53	160,647.55	16,442.76	472,438.75
Louis.	9,482.60	37,257.54	3,797.09	43,213.04	1,886.55	6,302.80	1,163.12	95,153.74
Lucas.	9,482.60	37,257.54	3,797.09	43,213.04	1,886.55	6,302.80	1,163.12	95,153.74
Lyon.	8,316.34	23,531.85	2,795.53	26,547.74	5,678.26	9,078.73	8,321.98	103,210.87
Madison.	11,205.40	45,476.04	4,463.17	61,138.63	8,964.30	5,714.93	20,540.44	146,660.74
Mahaska.	13,433.96	77,075.99	7,378.61	81,138.63	7,873.45	40,972.66	6,383.53	126,035.30
Marion.	16,438.43	64,659.76	6,190.99	79,423.30	6,180.91	15,612.43	5,909.46	203,899.43
Marshall.	17,784.96	71,640.55	7,113.49	85,908.23	6,180.91	15,612.43	5,909.46	163,516.31
Mills.	11,405.92	65,135.03	4,563.73	71,113.49	6,702.96	10,971.20	133.01	275,197.63
Mitchell.	8,964.84	29,223.06	3,650.75	46,711.30	3,650.75	7,306.51	7,385.80	137,998.39
Monroe.	9,126.88	43,238.25	3,575.85	50,864.00	2,565.53	16,681.56	9,310.78	110,923.79
Monroeville.	8,988.88	47,622.73	3,575.85	50,864.00	2,565.53	16,681.56	9,310.78	110,923.79
Montgomery.	13,802.86	55,956.54	7,981.47	61,138.63	4,096.70	16,681.56	9,310.78	134,223.76
Muscatine.	19,801.69	71,484.50	7,981.47	85,701.56	8,964.30	9,078.73	2,900.35	163,218.48
O'Brien.	9,650.05	45,907.23	8,872.63	71,345.46	8,964.30	9,078.73	2,900.35	280,390.33
Oswego.	4,475.49	23,537.53	1,790.06	28,904.27	885.04	9,233.15	6,973.38	140,711.23
Page.	16,430.20	44,231.45	6,596.08	70,544.97	3,268.04	21,433.01	6,316.42	186,839.07
Palo Alto.	7,398.27	31,132.59	3,917.68	40,227.97	2,368.04	4,312.02	7,083.35	102,043.13
Plymouth.	16,541.54	77,317.99	6,616.63	88,343.69	6,616.63	19,490.81	7,083.35	214,927.50

Pocahontas.....	8,885 21	45,115.53	3,534.08	53,673.87	3,534.08	5,547.61	931.16	131,174.24
Polk.....	56,255.15	249,454.87	232,508.06	237,870.84	16,876.54	461,819.61	4,696.66	1,138,897.73
Pottawatomie.....	24,000.05	163,746.64	13,002.61	249,004.92	13,002.61	143,904.11	94,359.28	670,320.89
Poweshiek.....	14,889.99	49,017.44	5,481.97	75,437.26	2,965.23	23,891.71	186.14	171,780.57
Ringgold.....	8,877.25	54,904.30	3,030.90	45,137.94	...	8,740.01	6,865.39	104,406.79
Scott.....	10,635.43	49,613.66	4,320.17	60,149.45	2,135.06	10,130.91	...	136,863.69
Shelby.....	27,431.41	66,496.61	10,928.55	137,183.75	...	171,153.87	6,145.39	236,099.99
Sioux.....	11,466.89	57,350.23	4,546.57	70,531.31	1,397.53	3,089.93	15,102.79	165,603.78
Story.....	13,875.40	33,451.09	5,550.23	103,781.56	4,181.24	14,549.33	7,911.36	179,378.95
Tama.....	13,968.38	70,619.48	5,575.36	74,193.66	3,616.82	10,495.66	4,168.56	192,576.15
Taylor.....	18,081.19	61,336.03	7,231.75	77,133.66	3,274.28	31,009.09	7,598.06	132,736.69
Union.....	11,371.43	43,650.46	4,548.56	57,813.30	3,313.23	6,490.51	...	102,538.51
Van Buren.....	10,447.76	54,954.32	4,179.10	62,635.00	2,339.88	23,987.05	...	104,559.30
Wapello.....	11,634.40	46,653.31	4,653.75	56,357.69	6,340.80	4,376.11	449.70	292,540.81
Warren.....	21,151.35	79,406.17	8,453.74	86,367.69	...	8,003.66	54.86	136,632.53
Washington.....	13,174.54	53,125.00	5,293.64	49,364.51	50,060.10	19,531.34	4,111.36	155,413.63
Wayne.....	17,829.38	66,759.76	7,131.72	44,619.72	74,463.96	6,394.23	13,941.63	113,331.33
Webster.....	11,119.77	47,328.27	4,447.91	44,619.72	...	3,008.40	...	239,797.64
Winnebago.....	15,916.40	71,619.14	6,346.56	74,463.96	5,063.25	42,886.60	...	84,042.96
Wine-hick.....	5,002.90	33,848.89	2,001.15	34,178.13	6,005.50	8,008.40	...	134,409.29
Woodbury.....	14,237.23	53,925.13	5,846.91	47,904.64	5,694.91	7,748.11	...	986,043.23
Worth.....	44,156.43	330,146.88	17,862.78	206,477.03	8,331.46	369,574.93	8,288.81	1,329.88
Wright.....	5,755.20	23,540.95	2,110.18	33,115.15	2,110.18	2,290.11	...	69,781.55
Wright.....	8,579.40	40,946.60	3,431.75	67,023.14	5,147.63	14,371.71	21,865.30	164,368.03
Total.....	\$ 1,384,704.23	\$5,666,363.77	\$556,973.96	\$6,971,530.53	\$430,504.57	\$3,171,723.41	\$604,106.14	\$18,785,907.49

NOTE—The corporation taxes shown in the counties of Dubuque, Lee, Linn and Scott, include the taxes levied by the cities of Dubuque, Keokuk, Cedar Rapids, and Davenport, which were reported by the city officials to this office by request; they being organized under special charters, collect their taxes independently of the county treasurer, and do not certify them to the county auditor.

Add to the above the taxes of the telephone companies, \$15,307.44, and the taxes of the telephone companies, \$5,878.00, not reported by the county auditors, and we have a grand total of \$18,807,080.93.

STATEMENT NO. 47.

Amount of state and local taxes in the several counties for the year 1896, as reported to this office by the several county auditors, in compliance with section 844 of the code.

COUNTIES.	State tax.	Special uni- versity tax.	County tax.	County school tax.	District school tax.	Insane tax.	Corporation tax.	Special tax.	Total taxes.
Adair.....	\$ 10,535 55	\$ 300	\$ 37,800 31	3,903 05	55,541.93	3,902 06	8,799 82	10,529.58	\$ 131,710 83
Adams.....	8,089 97	331 63	38,849 76	3,214 29	42,194.35	3,214 29	3,851 30	4,480 67	104,540 25
Allamakee.....	9,476 38	301 98	40,287 50	3,509 77	40,788 32	4,211 72	5,850 30	4,463 57	105,528.83
Appanoose.....	13,472 14	486 97	64,547 08	4,980 68	60,100 84	7,942 33	9,286 04	7,942 33	163,836.70
Audubon.....	9,205 26	340 93	44,388 89	3,302 78	42,515.93	3,302 78	6,881 34	1,423 67	111,461.58
Benton.....	51,594 73	799 81	48,374 08	7,968 07	81,209 92	6,400 45	13,966 34	13,125.54	220,556.48
Black Hawk.....	50,297 68	751 76	45,384 66	7,517 75	96,850 11	8,738 51	53,626.73	8,861 99	239,744 45
Boone.....	14,687 97	871 08	47,354 91	6,417 77	73,736 78	7,043 10	26,167 25	7,618.83	197,507 49
Bremer.....	10,185 70	545 78	40,107 68	3,750 23	38,746 87	1,875 16	7,552 04	2,019 40	102,553 04
Buchanan.....	16,186 31	590 43	20,953 01	5,904 58	83,830 08	4,785 60	12,970 40	1,657 60	158,585 75
Buena Vista.....	9,890 50	284 00	20,953 99	3,640 84	65,991 16	3,276 79	10,102 01	7,073 09	144,296 60
Buier.....	13,869 24	276 74	51,600 51	4,797 26	63,394 45	5,961 58	9,094 30	148,627 83	148,627 83
Calhoun.....	10,728 13	297 70	45,167 40	3,976 73	64,353.24	4,687 12	10,435 68	151,433 65	151,433 65
Carroll.....	12,831 86	463 15	47,298 69	4,637 11	73,290 03	6,091 43	8,638 19	157,333.24	157,333.24
Cass.....	16,448 64	609 14	64,156 59	6,091 42	72,290 03	3,141 99	11,910 43	12,261 77	190,837 08
Cedar.....	15,832 26	698 23	44,538 35	6,983 26	67,840 90	3,131 90	10,315 83	4,149 40	158,339 41
Cerro Gordo.....	11,531 66	428 72	50,704 20	4,367 30	70,073 04	3,133 59	16,773 26	6,663 89	183,567 66
Cherokee.....	12,727 45	471 35	67,607 64	4,713 60	80,400 90	6,107 45	12,988 63	188,992 75	188,992 75
Chickasaw.....	9,007 74	333 60	48,928 26	4,713 60	49,375 24	5,034 81	3,344 45	1,682 95	118,965 71
Ciara.....	7,081 68	339 39	40,407 05	3,393 17	34,676 18	1,64 6 87	5,451 60	7,792 19	98,927 71
Clay.....	15,410 64	290 43	31,113 04	8,363 81	63,668 01	1,302 23	4,065 62	9,905 74	147,417 02
Clayton.....	25,811 76	570 77	44,579 40	6,904 81	65,390 14	5,707 60	5,408 15	4,180 22	199,896 45
Clinton.....	14,268 76	598 17	54,353 95	5,707 60	65,390 14	5,707 60	5,408 15	4,180 22	199,896 45
Crawford.....	17,865 72	661 28	70,134 20	9,156 33	194,368 47	19,119 66	75,457 46	8,154 53	251,735 41
Dallas.....	11,399 10	417 00	43,598 87	5,261 64	78,378 69	6,613 24	12,739 54	8,154 53	173,479 10
Davis.....	10,041 10	371 89	43,477 73	4,110 06	53,738 27	5,679 67	15,160 14	.....	97,368 10
Deaure.....	18,973 27	513 64	47,863 38	7,719 71	56,784 67	8,783 05	7,573 25	1,977 35	120,268 51
Des Moines.....	29,677 24	983 12	51,001 28	5,137 20	64,400 76	8,693 24	156,793 36	19,676 06	124,633 08
Dickinson.....	4,580 83	178 53	24,190 51	1,652 20	119,794 40	9,781 23	3,234 57	2,290 33	397,567 06
Dubuque.....	35,660 88	1,316 49	164,563 96	1,763 41	132,634.06	38,063 57	350,899 32	66 63	678,073 37
Emmet.....	6,163 09	190 81	35,613 86	1,907 18	38,763 88	5,704 37	2,720 32	8,403 53	88,074 93
Fayette.....	15,645 26	576 47	44,530 54	6,794 37	51,325 95	7,210 97	8,403 53	.....	150,131 66
Jefferson.....	11,601 58	439 69	45,645 57	4,396 89	57,337 70	5,704 37	18,403 26	.....	134,000 26

Franklin	10,704.46	395.29	57,890.28	2,994.64	55,578.35	4,936.27	290.18	184,210.55
Freeman	12,786.43	460.51	41,661.66	4,995.33	58,116.59	7,999.55	5,474.28	147,510.73
Grundy	12,186.43	484.53	35,547.46	4,995.33	58,116.59	6,937.10	8,811.76	147,510.73
Guthrie	10,486.28	388.71	35,547.46	4,995.33	58,116.59	6,937.10	8,811.76	147,510.73
Guthrie	12,690.67	514.80	43,770.51	5,144.30	66,697.08	10,919.49	69,894.98	164,508.86
Hamilton	12,630.39	477.05	43,770.51	5,144.30	66,697.08	10,919.49	69,894.98	164,508.86
Hardin	7,908.28	268.97	33,408.67	2,994.28	64,888.07	16,374.00	4,887.60	157,727.04
Hardin	13,927.43	518.43	60,250.13	5,184.28	84,567.80	8,660.78	17,594.81	184,468.45
Henry	16,408.57	607.46	69,600.16	6,075.45	90,679.91	19,779.78	5,846.87	179,683.17
Henry	15,148.68	603.91	44,080.03	5,510.68	42,543.23	10,990.29	14,001.46	197,581.43
Howard	8,949.28	331.45	33,762.39	3,314.54	44,014.79	5,661.30	5,678.44	94,743.19
Howard	8,707.02	333.51	19,117.80	3,325.16	49,860.03	5,905.30	5,538.89	94,557.23
Iowa	8,777.00	335.07	33,004.43	3,350.74	43,903.81	5,914.10	1,881.27	100,071.08
Jackson	13,651.23	505.97	43,686.77	5,050.71	59,209.05	5,798.26	1,833.28	134,779.98
Jackson	14,098.93	519.96	61,910.61	5,199.60	64,987.87	14,506.28	1,109.48	165,322.53
Jefferson	23,393.64	893.36	69,843.61	8,393.81	84,968.34	19,781.23	16,108.78	220,459.34
Johnson	14,063.84	521.00	66,947.96	5,206.84	81,311.27	46,292.13	10,615.33	136,778.87
Johnson	26,749.23	879.63	64,550.83	8,796.28	78,616.79	11,175.74	2,390.16	224,625.80
Jones	17,847.68	643.51	43,482.43	7,010.44	61,699.63	11,562.99	2,148.75	148,316.28
Keokuk	16,927.53	554.96	49,290.55	5,349.80	100,304.71	150,832.83	20,545.15	196,496.56
Kossuth	24,407.80	973.07	74,233.57	9,780.67	83,716.23	147,842.23	14,413.33	355,394.98
Lee	33,620.06	1,245.18	75,779.98	12,451.87	108,986.43	167,895.99	721.19	457,243.57
Linn	10,301.80	381.64	37,254.47	3,915.43	37,173.03	6,895.99	8,684.60	119,645.01
Louis	10,285.68	380.95	36,335.88	3,900.51	33,084.69	15,054.67	3,684.60	142,230.53
Lucas	9,098.90	335.68	36,335.88	3,900.51	33,084.69	14,258.11	10,765.50	134,623.24
Madison	12,056.80	444.55	46,030.98	4,465.48	48,372.63	7,281.69	4,952.18	298,048.12
Madison	16,843.20	623.83	75,984.39	7,281.69	80,762.64	12,745.48	31,436.01	176,404.39
Marion	19,490.59	781.82	53,185.94	6,238.22	111,208.38	20,449.98	6,155.94	244,388.20
Marshall	12,807.69	455.64	46,030.98	4,465.48	48,372.63	11,173.34	6,217.70	158,857.89
Mills	9,554.79	332.98	37,911.69	3,915.43	37,173.03	7,281.69	1,217.01	111,874.11
Monroe	9,610.00	335.04	40,293.24	3,923.60	49,253.87	7,281.69	130,979.49	107,620.05
Monroe	9,610.00	335.04	51,746.25	5,184.35	36,383.16	6,935.62	9,485.14	252,194.87
Montgomery	15,961.00	618.45	66,334.79	7,990.54	87,439.65	91,421.21	14,270.66	198,186.55
Montgomery	21,571.76	798.95	39,817.48	3,901.05	73,898.98	6,377.68	10,371.82	149,183.84
Muscataine	10,534.44	390.16	28,203.89	1,798.14	35,593.90	1,594.26	5,585.87	71,186.85
O'Brien	4,864.86	237.66	66,594.78	6,640.23	61,951.73	21,399.39	6,942.27	194,630.17
O'Connell	17,927.53	637.95	77,963.45	8,075.51	85,038.93	3,407.81	11,777.90	205,799.28
O'Connell	17,927.53	637.95	77,963.45	8,075.51	85,038.93	16,198.97	5,089.27	205,799.28
Palo Alto	17,971.10	665.04	71,969.28	8,090.27	85,038.93	1,396.00	1,396.00	1,049,882.21
Pearson	17,971.10	665.04	71,969.28	8,090.27	85,038.93	395,297.01	12,968.13	598,073.67
Pearson	17,971.10	665.04	71,969.28	8,090.27	85,038.93	185,448.71	1,176.78	176,495.80
Potawatamie	30,538.04	1,252.81	148,512.81	12,549.04	100,793.93	23,611.36	5,601.49	109,434.30
Potawatamie	30,538.04	1,252.81	148,512.81	12,549.04	100,793.93	23,611.36	5,601.49	109,434.30
Poweshiek	15,898.58	556.43	44,835.89	5,884.74	79,597.39	8,721.43	8,778.36	123,173.54
Ringgold	9,905.16	333.16	32,510.04	4,387.85	49,993.70	8,721.43	8,778.36	123,173.54
Sac	11,443.19	423.78	32,510.04	4,387.85	49,993.70	160,733.20	8,540.31	405,500.54
Scott	23,123.82	1,078.98	32,510.04	4,387.85	49,993.70	5,073.96	8,540.31	159,812.97
Shelby	12,375.67	454.65	60,887.69	4,546.56	108,642.47	7,540.73	2,968.03	181,448.36
Shelby	12,375.67	454.65	60,887.69	4,546.56	108,642.47	7,540.73	2,968.03	181,448.36
St. Louis	15,073.04	558.59	44,304.13	5,583.29	108,642.47	7,540.73	2,968.03	181,448.36

STATEMENT NO. 47—CONTINUED.

COUNTIES.	State tax.	Special mil.	County tax.	County school tax.	District school tax.	Insane tax.	Corporation tax.	Special tax.	Total taxes.
Story.....	\$ 15,290 62	563.72	\$ 55,206.70	\$ 5,687.24	\$ 62,270.26	\$ 6,704.67	\$ 10,109.08	\$ 7,297.44	\$ 163,070.73
Tama.....	19,522.50	729.07	61,539.75	7,228.47	77,148.72	3,614.24	21,632.54	3,615.33	194,898.23
Taylor.....	12,273.30	454.59	41,671.90	4,545.66	61,099.57	2,872.88	7,239.26	7,235.56	136,768.55
Union.....	11,296.02	417.28	57,584.97	4,173.83	66,975.00	2,046.41	27,038.97	.....	172,462.07
Van Buren.....	12,546.50	464.69	38,130.45	4,646.85	36,568.09	2,788.11	5,045.23	142.30	103,322.31
Wapello.....	22,737.57	842.13	94,062.52	8,421.32	96,051.25	6,315.41	79,270.34	7,755.60	305,556.14
Warren.....	14,305.67	529.84	54,967.61	5,298.40	50,119.55	4,415.33	10,906.93	7,455.19	141,022.96
Washington.....	19,287.74	714.36	58,369.80	7,143.60	52,749.78	.....	16,894.53	3,419.62	162,814.50
Wayne.....	11,631.80	430.81	45,181.09	4,308.07	36,827.88	9,430.42	6,744.23	3,411.34	107,427.60
Webster.....	16,074.75	629.69	72,723.96	6,296.04	77,413.66	.....	46,098.45	2,004.04	233,876.51
Winnebago.....	6,437.37	207.88	34,688.55	2,013.85	44,436.00	.....	3,211.34	77.25	89,065.74
Winneshiek.....	15,264.03	566.33	50,339.92	5,063.35	51,791.27	5,653.35	6,763.08	2,894.62	188,955.05
Woodbury.....	42,548.43	1,575.87	158,201.92	15,768.45	206,026.23	7,878.35	234,004.40	172,250.67	945,243.31
Worth.....	5,899.40	216.27	26,737.71	2,162.67	31,454.62	2,162.56	2,366.75	.....	70,406.88
Wright.....	9,424.21	349.04	31,173.73	3,490.45	67,381.16	2,617.56	17,224.91	15,431.38	147,046.31
Total.....	\$1,490,923.50	\$ 55,219.52	\$5,365,940.90	\$ 553,249.63	\$6,993,425.63	\$ 423,479.46	\$2,908,108.08	\$ 789,183.02	\$18,584,429.67

NOTE—The corporation taxes shown in the counties of Dubuque, Lee, Linn and Scott include the taxes levied by the cities of Dubuque, Keokuk, Cedar Rapids and Davenport, which were reported by the city officials to this office by request; they being organized under special charters, collect their taxes independently of the county treasurer, and do not certify them to the county auditor.

Add to the above the taxes of the telegraph companies, \$15,407.44, and the taxes of the telephone companies, \$3,682, not reported by the county auditors, and we have a grand total of \$18,605,619.11.

**REPORTS OF
BUILDING AND LOAN ASSOCIATIONS.**

ACCOUNT OF FEES RECEIVED FROM BUILDING AND LOAN ASSOCIATIONS

By the auditor of state of the state of Iowa, during the year ending December 31, 1896, rendered to the governor.

Date—1896.	NAME OF ASSOCIATION.	LOCATION.	Application fees.	Certificate of authority.	Filing annual statements.	Total.
July 16	Guaranty Savings and L. Ass'n.	Minneapolis, Minn.	\$100.00	\$ 50 00	\$30.00	\$180 00
17	Iowa Savings and Loan Ass'n.	Des Moines, Iowa.		25 00		25 00
23	Iowa Bus. Mens B. and L. Ass'n.	Marshalltown, Iowa.		25 00		25 00
Aug. 3	Iowa Central B. and L. Ass'n.	Des Moines, Iowa.		25 00		25 00
26	National B. and Savings Ass'n.	Boone, Iowa.		25 00		25 00
29	Iowa Deposit and Loan Ass'n.	Des Moines, Iowa.		25 00		25 00
29	Hawkeye Savins and L. Ass'n.	Des Moines, Iowa.		25 00		25 00
Sept. 2	Mutual Benefit B. and L. Ass'n.	Atlantic Iowa.		25 00		25 00
12	Oskaloosa Nat. B. L. and I. Co.	Oskaloosa, Iowa.		25 00		25 00
12	Fidelity Loan and B. Ass'n.	Ottumwa, Iowa.		25 00		25 00
19	Home Savings and Trust Co.	Des Moines, Iowa.		25 00		25 00
21	Northwestern S. and L. Ass'n.	Des Moines, Iowa.		25 00		25 00
28	Northwestern Dep. and Inv. Co.	Holstein, Iowa.		25 00		25 00
Oct. 8	Equitable Loan Co.	Ottumwa, Iowa.		25 00		25 00
8	Davenport Co-operative bank.	Davenport, Iowa.		25 00		25 00
8	Interstate B. and Loan Ass'n.	Sioux City, Iowa.		25 00		25 00
13	The Co-operative Bank of Iowa.	Des Moines, Iowa.		25 00		25 00
26	Normal Savings and Loan Ass'n.	Cedar Falls, Iowa.		25 00		25 00
Nov. 2	Algona Deposit and Loan Ass'n.	Algona, Iowa.		25 00		25 00
12	Iowa Building and Loan Ass'n.	Des Moines, Iowa.		25 00		25 00
Dec. 1	Iowa Mutual B. and Loan Ass'n.	Dubuque, Iowa.		25 00		25 00
1	North Iowa B. and L. Ass'n.	Dubuque, Iowa.		25 00		25 00
4	Le Mars Building and L. Ass'n.	Le Mars, Iowa.		25 00		25 00
5	Avoca Building and Loan Ass'n.	Avoca, Iowa.		25 00		25 00
19	Eastern Iowa B. and Loan Ass'n.	Tipton, Iowa.		25 00		25 00
22	German-American S. & L. Ass'n.	Ft. Madison, Iowa.		25 00		25 00
24	Ft Dodge Savings and L. Ass'n.	Ft Dodge, Iowa.		25 00		25 00
24	House Building S. and L. Ass'n.	Hawarden, Iowa.		25 00		25 00
28	Acme Savings Ass'n.	Cedar Rapids, Iowa.		25 00		25 00
Total.			\$100.00	\$750.00	\$30.00	\$880.00

AMOUNT PAID CLERKS IN BUILDING AND LOAN DEPARTMENT.

C. E. WALTERS, *Account of Building and Loan Department.*

1896.	DR.	
May 30. To cash		\$ 62.50
June 30. To cash		83.33
July 31. To cash		70.53
Sept. 10. To cash		28.85
Sept. 30. To cash		28.85
Oct. 31. To cash		12.35
Dec. 7. To cash		23.33
Dec. 31. To cash		21.60
Total		<u>\$331.34</u>

O. B. MILLER, *Account of Building and Loan Department.*

1896.	DR.	
Sept. 30. To cash		\$ 27.78
Oct. 31. To cash		83.33
Nov. 30. To cash		83.33
Dec. 31. To cash		83.33
Total		<u>\$277.77</u>
Grand total		<u>\$609.11</u>

ACME SAVINGS ASSOCIATION.

Located at Cedar Falls.

Incorporated January 28, 1896. Commenced business February, 1896.

GEO. T. HEDGECOCK, *President*.GEO. A. LINCOLN, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Dues installment stock.....	\$ 2,601 10	Loans on real estate.....	\$ 5,700.00
Full paid stock.....	400 00	Loans on stock pledged.....	95 00
Prepaid stock.....	1,680 00	Installments on stock withdrawn.....	5.00
Premium.....	197.00	Interest or profits paid on "O" stock.....	710.00
Interest.....	168.21	Expenses—salaries:	
Withdrawal fees oh'g'd against stock.....	1,368 00	Officers.....	357.11
Bills payable.....	1,850.00	Office help.....	39.00
Expense fund.....	623.64	Expenses—general:	
Other receipts:		Office rent.....	65.00
Appraisal fees.....	6 00	Advertising.....	5 00
Cash advanced agents.....	10 40	Printing and supplies.....	348.00
		Furniture and fixtures.....	16.10
		Other disbursements:	
		Bill s payable.....	700 00
		Interest paid on bills payable.....	40.88
		Advanced agents.....	123.58
		Agents' commissions paid.....	898 65
		Sundries.....	79.80
		Cash on hand and in treasury.....	814.13
Total receipts.....	\$ 8,799.35	Total disbursements.....	\$ 8,799.35
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$ 5,700 00	Paid in on installment stock.....	\$ 2,596 10
Loans on stock pledged.....	95 00	Paid in on full paid stock.....	400.00
Cash on hand and in treasury.....	314 13	Paid in on prepaid stock.....	1,680 00
		Profits (divided).....	300.94
		Profits (undivided).....	65.29
		Expense fund.....	16 80
		Bills payable.....	1,150 00
Total assets.....	\$ 6,109.13	Total liabilities.....	\$ 6,109.13

AKRON DOMESTIC LOCAL BUILDING AND LOAN ASSOCIATION.

Located at Akron.

Re-incorporated July, 1896. Commenced business (original) February 23, 1899.

H. P. ANDERSON, *President*.M. A. AGNES, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.....	\$ 227.85	Loans on real estate.....	\$ 1,650 00
Dues installment stock.....	368.18	Loans on stock pledged.....	3,000.00
Premium.....	5,361.00	Installments on stock withdrawn.....	800.60
Interest.....	811.10	Installments on stock matured.....	785 65
Fines.....	931.30	Int. or profits p'd on st'k withdrawn.....	58.48
Membership fees.....	23.50	Expenses—salaries:	
Transfer fees.....	29 00	Officers.....	34.00
Other receipts:	2 00	Expenses—general:	
Receipt books, etc.....	.60	Printing and supplies.....	4.00
		Cash on hand and in treasury.....	234.30
Total receipts.....	\$ 7,196.98	Total disbursements.....	\$ 7,196.98

AKRON DOMESTIC LOCAL BUILDING AND LOAN ASSOCIATION—CONTINUED.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$14,483.35	Paid in on installment stock.....	\$ 16,921.00
Loans on stock pledged.....	5,286.65	Profits (divided).....	3,680.13
Premium earned and unpaid.....	1.00	Profits (undivided).....	68.62
Interest earned and unpaid.....	8.05		
Real estate acquired.....	600.00		
Other assets:			
Dues delinquent.....	9.75		
Fines.....	1.65		
Cash on hand and in treasury.....	284.80		
Total assets.....	\$20,649.75	Total liabilities.....	\$ 20,649.75

ALGONA DEPOSIT AND LOAN ASSOCIATION.

Located at Algona.

Incorporated October 1, 1893. Commenced business October 1, 1893.

THOS. F. COOKS, *President.*F. M. TAYLOR, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 4,042.35	Loans on real estate.....	\$ 23,495.00
Dues installment stock.....	16,288.05	Loans on stock pledged.....	1,667.50
Full paid stock.....	2,600.00	Installments on stock withdrawn.....	5,255.98
Prepaid stock.....	585.00	Prepaid class "C" stock withdrawn.....	20.00
Premium.....	5,070.16	Full paid class "D" st'k withdrawn.....	1,309.00
Interest.....	62.00	Int. or profits p'd on st'k withdrawn.....	374.61
Fines.....	167.17	Taxes and insurance paid.....	74.18
Membership fees.....	62.00	Expenses—salaries:	
Transfer fees.....	31.50	Officers.....	60.00
Loans repaid.....	2,752.50	Directors.....	45.00
Taxes and insurance repaid.....	14.25	Office help.....	849.00
Expense fund.....	2,884.19	Expenses—general:	
Other receipts:		Office rent.....	275.00
Interest expense fund.....	4.65	Advertising, printing and supplies.....	75.60
Bills payable.....	500.00	Furniture and fixtures.....	104.00
Attorney's fees.....	148.00	Other disbursements:	
		Agents' commissions.....	982.00
		Telegrams, postage and express.....	55.75
		Collection and exchange.....	847.18
		Expense (withdrawals).....	16.50
		Interest (expense fund).....	75.81
		Bills payable (expense fund).....	320.00
		Bills payable (loan fund).....	679.20
		Real estate acquired.....	6.06
		Discount, int. and cash dividends.....	488.45
		Sundry expenses.....	261.82
		Cash on hand and in treasury.....	40.28
Total receipts.....	\$36,120.82	Total disbursements.....	\$ 36,120.82

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$49,460.00	Paid in on installment stock.....	\$ 20,432.56
Loans on stock pledged.....	1,337.50	Paid in on full paid stock.....	4,800.00
Premium earned and unpaid.....	506.79	Paid in on prepaid stock.....	8,300.00
Interest earned and unpaid.....	306.06	Premium paid in advance.....	16.50
Real estate acquired.....	7.70	Interest paid in advance.....	50.00
Tax certificates.....	84.00	Incompleted loans.....	7,874.25
Due for ins. and taxes f'm borrowers.....	18.23	Profits (divided).....	61.05
Other assets:		Profits (undivided).....	600.00
Foreclosure costs advanced.....	268.74	Expense fund (bills payable).....	
Furniture and fixtures.....	265.67	Other liabilities:	
Expense fund.....	40.28	Class "D" interest due Jan. 15, 1897.....	125.79
Cash on hand and in treasury.....		Contingent fund.....	183.62
Total assets.....	\$52,244.77	Total liabilities.....	\$ 52,244.77

APPANOOSE COUNTY LOAN AND BUILDING ASSOCIATION.

Located at Centerville.

Incorporated April 7, 1890. Commenced business April, 1890.

A. E. WOODEN, *President.*G. D. ORRIGO, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal y'r	\$ 106 44	Loans on real estate	\$ 7,758.34
Dues installment stock	11,522.00	Loans on stock pledged	650 00
Premium	1,853.33	Installments on stock withdrawn	4,686 50
Interest	5,287 80	Int. or profits p'd on st'k withdrawn	1,138.90
Fines	292 77	Taxes and insurance paid	114.99
Membership fees	99 00	Expenses—salaries:	
Transfer fees	2.25	Officers	494.50
Loans repaid	7,060 00	Expenses—general:	
Taxes and insurance repaid	196.55	Office rent	3.00
Other receipts:		Printing and supplies	61.25
Examination fees	42 75	Furniture and fixtures	12.35
Bills payable	300.00	Other disbursements:	
		Real estate	3,517 77
		Bills payable	6,050 00
		Postage	8 75
		Court costs	8 85
		Recording and notarial fees	9.00
		Inte. est.	466.46
		Cash on hand and in treasury	1,681.08
Total receipts	\$23,562 69	Total disbursements	\$ 26,562 69

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	\$71,307.00	Paid in on installment stock	\$ 51,238.00
Loans on stock pledged	2,150.00	Installments paid in advance	179.50
Premium earned and unpaid	18.40	Premium paid in advance	8 80
Interest earned and unpaid	138.08	Interest paid in advance	12.40
Real estate acquired	3,614 63	Profits (divided)	24,023.77
Due f'm ins. and taxes f'm borrowers	18 88	Other liabilities:	
Other assets:		Unearned premium	1,746 38
Installments due	120 00	Bills payable	1,800.00
Fines due	115.82	Interest	77.49
Cash on hand and in treasury	1,681.08	Salaries	25.00
Total assets	\$79,161 34	Total liabilities	\$ 79,161.34

ATLANTIC MUTUAL BUILDING ASSOCIATION.

Located at Atlantic.

Incorporated April 23, 1881. Commenced business April 23, 1881.

R. G. PHELPS, *President.*GEO. E. PENNELL, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal y'r	\$ 154.56	Loans on real estate	\$ 4,820 00
Dues installment stock	1,775 50	Installments on stock withdrawn	4,407.56
Premium	524.80	Int. or profits p'd on st'k withdrawn	724.79
Interest	697 68	Taxes and insurance paid	47.18
Fines	23 36	Expenses—salaries:	
Loans repaid	2,496 00	Officers	165.97
Sales real estate during year	1,090.71	Expenses—general:	
Other receipts:		Office rent	52.50
Withdrawals account from dues and interest to balance account	4,896 81	Sundry expenses	26 90
Rent account	55.00	Other disbursements:	
		Sheriffs' certificates	462 36
		Real estate	1,080.36
		Rent	2 50
		Cash on hand and in treasury	338.00
Total receipts	\$11,647 62	Total disbursements	\$ 11,647.62

ATLANTIC MUTUAL BUILDING ASSOCIATION—CONTINUED.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	\$11,212.00	Paid in on installment stock	\$ 9,860.50
Real estate acquired	1,381.21	Profits (undivided)	4,591.62
Tax certificates	47.18		
Other assets:			
Sheriffs' certificates	462.86		
Expenses paid	1,010.87		
Cash on hand and in treasury	388.00		
Total assets	\$14,452.12	Total liabilities	\$ 14,452.12

AVOCA BUILDING AND LOAN ASSOCIATION.

Located at Avoca.

Incorporated May 7, 1899. Commenced business May 7, 1899.

J. H. JENKS, *President*.A. MCCOANDLESS, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Dues installment stock	\$10,872.70	Overdraft at com. of fiscal year	\$ 271.91
Premium	336.29	Loans on real estate	7,430.00
Interest	8,995.18	Installments on stock withdrawn	5,774.00
Fines	104.95	Installments on stock matured	15,086.28
Membership fees	27.25	Int. or profits p'd on st'k withdrawn	6,155.54
Loans repaid	20,400.00	Taxes and insurance paid	9.63
Taxes and insurance repaid	121.88	Expenses—salaries:	
		Officers	360.90
		Office help	50.00
		Expenses—general	71.65
		Legal service	25.00
		Printing and supplies	36.85
		Other disbursements:	
		Bills payable	200.00
		Interest paid	120.15
		Cash on hand and in treasury	247.29
Total receipts	\$33,858.20	Total disbursements	\$ 35,858.20

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	\$36,750.00	Paid in on installment stock	\$ 21,180.42
Premium earned and unpaid	47.21	Installments paid in advance	215.00
Interest earned and unpaid	188.84	Interest	14.95
Tax certificates	31.12	Profits (divided)	5,070.61
Other assets:		Profits (undivided)	7.56
Fines due	24.10	Other liabilities:	
Cash on hand and in treasury	247.29	Bills payable	800.00
Total assets	\$37,288.56	Total liabilities	\$ 37,288.56

BOONE BUILDING AND LOAN ASSOCIATION.

Located at Boone.

Incorporated November, 1886. Commenced business January, 1887.

J. G. WALLACE, *President.*F. D. GAY, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 318 59	Loans on real estate	\$ 5,675.00
Dues installment stock	5,734 00	Loans on stock pledged	1,320 00
Premium	83 54	Installments on stock withdrawn	4,298 00
Interest	2,644 01	Int or profits p'd on st'k withdrawn	824.09
Fines	15 56	Taxes and insurance paid	183.06
Membership fees	9 40	Expenses—salaries	257.12
Transfer fees	50	Expenses—general	43.00
Loans repaid	6,515 00	Advertising	16 80
Taxes and insurance repaid	17.20	Legal service	25 00
Other receipts:		Printing and supplies	22.30
Bills payable	3,725 00	Other disbursements:	
		Bills payable	5,507.00
		Interest (bills payable)	323.68
		Cash on hand and in treasury	684.85
Total receipts	\$19,041.90	Total disbursements	\$ 19,041 90

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	\$32,315 00	Paid in on installment stock	\$ 27,028 00
Loans on stock pledged	3,765 00	Installments paid in advance	114.00
Interest earned and unpaid	467 21	Interest	4.80
Real estate acquired	2,061.45	Profits (undivided)	8,801.16
Due for ins. and tax's from borrowers	184.60	Other liabilities:	
Other assets:		Bills payable	8,800.00
Furniture and fixtures	200.00	Interest due	55 85
Cash on hand and in treasury	684 85	Contingent fund	31.80
Total assets	\$39,638 11	Total liabilities	\$ 39,638.11

BUILDING, SAVINGS AND LOAN ASSOCIATION.

Located at Winterset.

Incorporated January 1, 1889. Commenced business January 1, 1889.

C. C. SCHWABER, *President.*W. O. LUCAS, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 928 83	Loans on real estate	\$ 9,784.80
Dues installment stock	7,175.00	Loans on stock pledged	8,428.00
Full paid stock	850 00	Installments on stock withdrawn	4,709 00
Premium	801 05	Installments on stock matured	1,253 68
Interest	2,869 63	Int or profits p'd on st'k withdrawn	65 30
Fines	51 60	Expenses—salaries	100.40
Membership fees	32.43	Expenses—general:	
Transfer fees	4 25	Sundry expenses	17.25
Loans repaid	9,704.98	Advertising	2 00
Taxes and insurance repaid	143.81	Legal service	14 25
Other receipts:		Printing and supplies	33.30
Bills payable	1,040 00	Other disbursements:	
Book value of shares sold	900 32	Full paid stock withdrawn	100 00
Bills receivable	700 00	Bills payable	1,040.00
		Interest paid on bills payable	3 61
		Dividends paid on full paid stock	100 20
		Cash on hand and in treasury	1,039.68
Total receipts	\$24,701.87	Total disbursements	\$ 24,701.87

BUILDING, SAVINGS AND LOAN ASSOCIATION—CONTINUED.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$33,976.50	Paid in on installment stock.....	\$ 26,979.00
Loans on stock pledged.....	2,504.00	Paid in on full paid stock.....	1,400.00
Premium earned and unpaid.....	74.34	Profits (divided).....	9,130.87
Interest earned and unpaid.....	149.90	Other liabilities:	
Due for ins. and taxes f'm borrowers	137.45	Dividends full paid stock unpaid..	72.00
Other assets:			
Bills receivable.....	200.00		
Cash on hand and in treasury.....	1,039.68		
Total assets.....	\$38,081.87	Total liabilities.....	\$ 38,081.87

BURLINGTON LOAN ASSOCIATION.

Located at Burlington.

Incorporated October 27, 1883. Commenced business November, 1883.

.....President.

.....Secretary.

Statement from November 1, 1895, to December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT
Cash in treas'y at com. of this report	\$ 2,634.15	Loans on collateral.....	\$ 5,500 00
Dues installment stock.....	13,613 00	Loans on real estate.....	12,025 00
Interest.....	5,328 13	Loans on stock pledged.....	2,175.00
Fines.....	53 45	Installments on stock withdrawn	5,875 05
Membership fees.....	16.20	Installments on stock matured.....	
Transfer fees.....	1.25	Int. or profits paid on st'k with'd'n	
Loans repaid.....	6,684.17	Taxes and insurance paid.....	75 16
Taxes and insurance repaid.....	11.00	Expenses—salaries:	
Other receipts:		Officers.....	333 00
Rents.....	714 00	Expenses—general.....	5.69
Series 13 shares sold since Nov. 1, '95)	81.00	Advertising.....	18.00
Series 14 (shares sold since Nov. 1, '96)	49.60	Printing and supplies.....	8 75
		Other disbursements:	
		Rent safety deposit box.....	5 00
		Dues repaid.....	248.00
		Suspense (from 1895).....	175.00
		Interest on bills payable.....	7.75
		Taxes, repairs, etc., on real estate	479.62
		Cash on hand and in treasury.....	2,154.98
Total receipts.....	\$29,131.95	Total disbursements.....	\$ 29,135.95

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$55,470 00	Paid in on installment stock.....	\$ 54,844 00
Loans on stock pledged.....	2,615 00	Installments paid in advance.....	80.00
Loans on collateral.....	4,000 00	Interest paid in advance.....	12 00
Interest earned and unpaid.....	524.02	Profits (divided).....	14,829 69
Real estate acquired.....	4,600.00	Profits (undivided).....	1.27
Due for ins. and taxes from b'r'r'wers	97.91		
Other assets:			
Delinquent dues.....	242.00		
Delinquent fines.....	12 10		
Cash on hand and in treasury.....	2,154.93		
Total assets.....	\$60,775 96	Total liabilities.....	\$ 69,775 96

BUSINESS MENS LOAN AND DEPOSIT ASSOCIATION.

Located at Maquoketa.

Incorporated March, 1895. Commenced business April 6, 1895.

D. D. FRIAULX, *President.*E. R. CRANE, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 405 68	Loans on real estate	\$ 23,850 00
Dues installment stock	12,211 76	Loans on stock pledged	2,086 03
Full paid stock	15,200 00	Installments on stock withdrawn	8,205 00
Six per cent prepaid stock	6,250 00	Int. or profits p'd on st'k withdrawn	869 74
Interest	2,119 79	Expenses—salaries:	
Fines	33 09	Officers	87 50
Membership fees	17 25	Office help	2 00
Loans repaid	3,644 46	Expenses—general:	
		Office rent	17 50
		Printing and supplies	4 40
		Other disbursements:	
		Sundry expenses	10 25
		Interest on bills payable	18 85
		Int rest on prepaid stock	184 83
		Cash on hand and in treasury	64 83
Total receipts	\$39,881 03	Total disbursements	\$ 39,881 03
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	\$31,660 00	Paid in on installment stock	\$ 11,149 83
Cash on hand and in treasury	64 83	Paid in on full paid stock	15,400 00
		Paid in on prepaid stock	3,350 00
		Profits (divided)	1,691 73
		Profits (undivided)	80 79
		Guaranty fund	52 48
Total assets	\$31,724 83	Total liabilities	\$31,724 83

CASEY SAVINGS AND LOAN ASSOCIATION.

Located at Casey.

Incorporated June 24, 1894. Commenced business June, 1894.

E. P. MAULSBY, *President.*F. H. NOBLE, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 526 47	Loans on real estate	\$ 700 00
Dues installment stock	279 31	Installments on stock withdrawn	3,228 16
Prepaid stock	3,640 00	Int. or profits p'd on st'k withdrawn	401 98
Premium	279 00	Expenses—salaries:	
Interest	232 50	Officers	21 48
Fines	8 30	Expenses—general.	
Expense fund	36 89	Legal service	29 20
		Printing and supplies	35 00
		Other disbursements:	
		Cash on dividends	184 95
		Cash on hand and in treasury	311 70
Total receipts	\$ 5,002 47	Total disbursements	\$ 5,002 47
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	\$ 4,150 00	Paid in on installment stock	\$ 610 56
Cash on hand and in treasury	341 70	Paid in on prepaid stock	3,640 00
		Profits (divided)	211 14
Total assets	\$ 4,491 70	Total liabilities	\$ 4,491 70

CASS COUNTY LOAN AND BUILDING ASSOCIATION.

Located at Atlantic.

Incorporated May 9, 1888. Commenced business May 9, 1888.

J. M. EMMERT, *President*.GEO. E. PENNELL, *Secretary*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 1,018.20	Loans on real estate.....	\$ 10,980.00
Dues installment stock.....	4,084.22	Loans on stock pledged.....	300.00
Premium.....	1,688.67	Installments on stock withdrawn.....	3,150.13
Interest.....	2,381.14	Installments on stock matured.....	
Fines.....	107.86	Int. or profits p'd on st'k with'd'n.....	
Loans repaid.....	9,583.70	Taxes and insurance paid.....	224.57
Taxes and insurance repaid.....	87.10	Expenses—salaries:	
Other receipts:		Officers.....	250.00
Rent.....	84.07	Expenses—general:	
Transferred from interest account		Office rent.....	42.50
to dues account. Interest paid on		Sundry expenses.....	62.50
withdrawals since 1888, and paid		Other disbursements:	
from stock account.....	3,169.00	Real estate.....	2,374.72
		Rents.....	6.25
		Transferred from int. to st'k acc't	3,169.00
		Cash on hand and in treasury.....	1,654.29
Total receipts.....	\$22,193.96	Total disbursements.....	\$ 22,193.96
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$32,912.05	Paid in on installment stock.....	\$ 23,880.50
Loans on stock pledged.....	700.00	Profits (undivided).....	16,402.53
Real estate acquired.....	2,374.72		
Tax certificates.....	309.61		
Other assets:			
Expense account.....	2,332.35		
Cash on hand and in treasury.....	1,654.29		
Total assets.....	\$40,283.03	Total liabilities.....	\$ 40,283.02

CEDAR FALLS BUILDING, LOAN AND SAVINGS ASSOCIATION.

Located at Cedar Falls.

Incorporated February 1, 1882. Commenced business February 1, 1882.

Reincorporated September 1, 1897.

....., *President*......, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 695.84	Loans on real estate.....	\$ 26,050.00
Dues installment stock.....	23,639.00	Installments on stock withdrawn.....	2,481.50
Premium.....	2,605.00	Installments on stock matured.....	10,508.40
Interest.....	9,347.16	Int. or profits p'd on st'k withdrawn.....	844.84
Fines.....	95.99	Expenses—salaries.....	550.00
Membership fees.....	77.55	Officers.....	56.25
Loans repaid.....	10,810.00	Expenses—general.....	24.50
Other receipts:		Office rent.....	37.50
Bills payable.....	8,806.00	Legal service.....	41.75
		Printing and supplies.....	53.70
		Other disbursements:	
		Bills payable.....	14,372.67
		Premium refunded.....	310.00
		Interest paid.....	693.75
		Cash on hand and in treasury.....	41.67
Total receipts.....	\$56,066.54	Total disbursements.....	\$ 56,066.54

CEDAR FALLS BUILDING, LOAN AND SAVINGS ASSOCIATION—CONTINUED.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	\$146,974.44	Paid in on installment stock	\$104,534.00
Interest earned and unpaid	1,047.62	Installments paid in advance	430.50
Other assets:		Premium	5,376.00
Furniture and fixtures	190.54	Profits (divided)	32,485.28
Suspense account	88.86	Profits (undivided)	188.81
Cash on hand and in treasury	41.67	Expense fund, contingent	17.25
		Other liabilities:	
		Bills payable	3,200.00
		Matured stock unpaid	2,171.35
Total assets	\$148,943.13	Total liabilities	\$148,943.13

CEDAR RAPIDS BUILDING AND LOAN ASSOCIATION.

Located at Cedar Rapids.

Incorporated September 5, 1890. Commenced business September 5, 1890.

JNO. R. BAKER, *President.*ED. R. SHAW, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 554.48	Loans on real estate	\$ 30,500.00
Dues installment stock	60,408.49	Loans on stock pledged	6,761.00
Interest	7,110.73	Installments on stock withdrawn	52,629.82
Fines	107.83	Expenses—salaries:	
Loans repaid	19,421.00	Officers	349.00
Other receipts:		Directors	36.00
Pass books	31.00	Office help	6.00
Bills payable	3,300.00	Expenses—general:	
		Office rent	25.00
		Printing and supplies	22.25
		Furniture and fixtures	8.70
		Other disbursements:	
		Sundry expenses	64.26
		Bills payable	250.00
		Interest on bills payable	243.48
		Cash on hand and in treasury	24.04
Total receipts	\$90,918.53	Total disbursements	\$ 90,918.53
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	\$100,765.00	Paid in on installment stock	\$ 81,114.26
Loans on stock pledged	3,470.00	Interest	78.26
Interest earned and unpaid	698.43	Profits (divided)	19,899.79
Cash on hand and in treasury	23.04	Expense fund	1,344.24
		Other liabilities:	
		Bills payable	3,050.00
Total assets	\$104,956.46	Total liabilities	\$104,956.46

CEDAR VALLEY BUILDING AND LOAN ASSOCIATION.

Located at Cedar Falls.

Incorporated August 1, 1891. Commenced business August 1, 1891.

E. TOWNSEND, *President.*W. I. M. AITKEN, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 774.95	Loans on real estate.....	\$ 13,300.00
Dues installment stock.....	8,908.00	Installments on stock withdrawn..	364.00
Premium.....	1,830.00	Taxes and insurance paid.....	79.58
Interest.....	2,774.95	Expenses—salaries.....	185.00
Fines.....	4.10	Expenses—general.....	48.20
Membership fees.....	69.00	Other disbursements:	
Loans repaid.....	2,350.00	Bills payable.....	1,100.00
Other receipts:		Interest.....	181.11
Bills payable.....	5,100.00	Incomplete loans.....	421.78
Advance payments.....	2.67	Premium refunded.....	91.00
		Cash on hand and in treasury.....	1,043.02
Total receipts.....	\$21,813.67	Total disbursements.....	\$ 21,813.67
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$48,300.00	Paid in on installment stock.....	\$ 34,307.50
Due for ins. and taxes f'm borrowers	79.58	Installments paid in advance.....	91.67
Cash on hand and in treasury.....	1,043.02	Incompleted loans.....	110.43
		Profits (divided).....	7,836.95
		Other liabilities:	
		Unearned premium.....	3,078.05
		Bills payable.....	4,000.00
Total assets.....	\$49,422.60	Total liabilities.....	\$ 49,422.60

CHEROKEE BUILDING AND LOAN ASSOCIATION.

Located at Cherokee.

Incorporated May 25, 1885. Commenced business June 1, 1885.

A. R. MALYNEAUX, *President.*CHAS. E. MOORE, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 1,678.51	Loans on real estate.....	\$ 7,275.00
Dues installment stock.....	8,874.00	Loans on st'k pledged.....	900.00
Premium.....	512.79	Installments on stock withdrawn..	2,634.00
Interest.....	6,129.42	Installments on stock matured.....	7,700.00
Fines.....	55.27	Int. or profits p'd on st'k withdrawn	385.35
Membership fees.....	2.00	Taxes and insurance paid.....	70.63
Loans repaid.....	5,137.56	Expenses—salaries:	
Taxes and insurance repaid.....	45.55	Officers.....	172.50
Sales real estate during year.....	577.80	Expenses—general:	
Other receipts:		Legal service.....	32.40
Rents.....	180.21	Printing and supplies.....	30.50
		Other disbursements:	
		Recording fees.....	1.50
		Repairs on real estate.....	16.75
		Interest paid (returned).....	14.00
		Premiums.....	6.68
		Installments.....	1.50
Total receipts.....	\$22,197.11	Cash on hand and in treasury.....	8,908.27
		Total disbursements.....	\$ 22,197.11

CHEROKEE BUILDING AND LOAN ASSOCIATION—CONTINUED.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$70,085.52	Paid in on installment stock.....	\$ 48,550.50
Loans on stock pledged.....	900.00	Profits (divided).....	5,983.56
Real estate acquired.....	2,535.29	Profits (undivided).....	22,588.27
Due for ins. and taxes f'm borrowers	134.25	Surplus.....	800.00
Cash on hand and in treasury.....	8,967.27	Other liabilities:	
		Due on matured stock.....	200.00
Total assets.....	\$77,622.33	Total liabilities.....	\$ 77,622.33

CITIZENS BUILDING ASSOCIATION.

Located at Clinton.

Incorporated April 22, 1893. Commenced business April 23, 1893.

T. C. HANFORD, *President.*W. E. BUELL, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Dues installment stock.....	\$ 4,797.83	Overdraft at com. of fiscal year.....	\$ 162.29
Interest.....	1,081.64	Loans on real estate.....	4,500.00
Fines.....	93.71	Loans on stock pledged.....	2,126.88
Membership fees.....	2.50	Installments on stock withdrawn.....	6,160.78
Loans repaid.....	6,200.00	Taxes and insurance paid.....	89.61
Taxes, insurance and notes repaid..	2,886.83	Expenses—salaries:	
Other receipts:		Officers.....	50.00
Paid in on stock foreclosed.....	304.26	Expenses—general:	
		Office rent.....	18.00
		Leg'l services and foreclos're c'sts	180.30
		Printing and supplies.....	13.55
		Other disbursements:	
		Real estate.....	2,030.25
		Sundry expense items.....	23.69
		Cash on hand and in treasury.....	12.42
Total receipts.....	\$15,866.77	Total disbursements.....	\$ 15,866.77

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$13,400.00	Paid in on installment stock.....	\$ 15,566.46
Loans on stock pledged.....	203.00	Profits (undivided).....	84.01
Real estate acquired.....	2,007.59	Surplus.....	60.60
Due for ins. and taxes f'm borrowers	101.49	Guaranty fund, contingent.....	15.34
Cash on hand and in treasury.....	12.48		
Total assets.....	\$15,726.50	Total liabilities.....	\$ 15,726.50

CO-OPERATIVE BANK OF IOWA.

Located at Des Moines.

Incorporated March 17, 1894. Commenced business March 17, 1894.

Annual statement for the fiscal year ending December 31, 1894.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 1,944 19	Loans on real estate.....	\$ 57,094.59
Dues installment stock.....	30,677 87	Loans on stock pledged.....	3,264.00
Full paid stock.....	15,786.27	Installments on stock withdrawn..	8,575.02
Prepaid stock.....	2,000 00	Int. or profits p'd on st'k withdrawn	454.83
Dividend maturing stock.....	75.00	Taxes and insurance paid.....	37.30
Premium.....	7,712.30	Expenses—salaries:	
Interest.....	7,375.86	Officers.....	1,100.00
Fines.....	145 57	Office help.....	643 00
Membership fees.....	296 50	Expenses—general.....	282 70
Transfer and withdrawal fees.....	28 70	Office rent.....	384.25
Loans repaid, real estate.....	16,885.00	Advertising.....	188.00
Loans repaid, stock.....	2,183.50	Legal service.....	335.00
Taxes and insurance repaid.....	13.50	Furniture and fixtures.....	72 95
Expense fund.....	5,116.73	Other disbursements:	
Other receipts:		Membership fees.....	181 00
Judgments.....	200.85	Dividends on full paid stock.....	7,766 70
Incompleted loans.....	280.00	Dividends on dividends matured..	208.45
Rent.....	46 47	Real estate.....	202 10
		Commission paid agents.....	552.72
		Judgments.....	40.50
		Traveling expenses.....	400 35
		Collection charges.....	310.98
		Postage.....	294 27
		Cash on hand and in treasury.....	8,372.70
Total receipts.....	\$99,771 31	Total disbursements.....	\$ 90,771.31

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$137,887 59	Paid in on installment stock.....	\$ 50,555 51
Loans on stock pledged.....	3,032 00	Paid in on full paid stock.....	33,056.27
Real estate acquired.....	2,751.95	Paid in on prepaid stock.....	5,350.00
Other assets:		Paid in dividend matured stock....	1,875.00
Furniture and fixtures.....	684 71	Profits (divided).....	11,390.97
Cash on hand and in treasury.....	8,312 70	Contingent fund.....	500.00
		Expense fund.....	11.20
		Guaranty fund.....	50,000.00
Total assets.....	\$152,738 95	Total liabilities.....	\$152,738 95

COUNCIL BLUFFS MUTUAL BUILDING AND LOAN ASSOCIATION.

Located at Council Bluffs.

Incorporated January, 1895. Commenced business January, 1895.

F. L. REED, President.

J. M. FENLON, Secretary.

Annual statement for the fiscal year ending December 31, 1895.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Dues installment stock.....	\$ 1,011.00	Loans on real estate.....	\$ 625.00
Prepaid stock.....	200.00	Loans on stock pledged.....	200.00
Premium.....	37.22	Taxes and insurance paid.....	3 50
Interest.....		Expenses—general.....	189.86
Fines.....	3 00	Furniture and fixtures.....	38.00
Other receipts:		Cash on hand and in treasury.....	195.93
Withdrawal fees.....	1.07		
Total receipts.....	\$ 1,262 29	Total disbursements.....	\$ 1,262 29

COUNCIL BLUFFS MUTUAL BUILDING AND LOAN ASSOCIATION—CONTINUED.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$ 625 00	Paid in on installment stock.....	\$ 1,011 00
Loans on stock pledged.....	200 00	Paid in on prepaid stock.....	200 00
Due for ins. and taxes from b'r'r'wers	8 50	Profits (undivided).....	41 29
Other assets:			
Furniture and fixtures.....	38 00		
Books and stationery.....	189 88		
Cash on hand and in treasury.....	195 98		
Total assets.....	\$ 1,252 29	Total liabilities.....	\$ 1,252 29

DAVENPORT CO-OPERATIVE BANK.

Located at Davenport.

Incorporated April 18, 1892. Commenced business June 1, 1892.

M. L. MARKS, *President.*E. J. BABCOCK, *Secretary and Vice-President.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 1,471.18	Loans on real estate.....	\$ 83,282.10
Dues installment stock.....	17,488 37	Loans on stock pledged.....	699.00
Full paid stock.....	13,200.00	Installments on stock withdrawn.....	9,832.72
Prepaid stock.....	1,700.00	Int. or profits p'd on st'k withdrawn	1,290 59
Premium.....	12,618 38	Taxes and insurance paid.....	1,022.79
Interest.....	115.06	Expenses—salaries:	
Fines.....	8 00	Officers.....	1,800.00
Transfer fees.....	16,157 10	Office help.....	390.00
Stock loans repaid.....	540 00	Expenses—general:	
Taxes and insurance repaid.....	34 60	Office rent.....	250 00
Sales real estate during year.....	1,518.43	Collections and exchange.....	154.07
Other receipts:		Advertising.....	26.60
Bills payable.....	6,750.00	Postage, telegrams, etc.....	117.26
Rents.....	393.80	Legal service.....	380.15
Returned from expense fund.....	6 20	Taxes.....	170.00
		Printing and supplies.....	261.44
		Traveling expenses.....	332.80
		Other disbursements:	
		Foreclosure expenses.....	677.44
		Bills payable.....	3,260.00
		Interest and discounts.....	112.99
		Full paid stock withdrawn.....	10,625.00
		Full paid stock dividends.....	5,025.14
		Real estate.....	1,068 33
		Real estate costs.....	425.70
		Cash on hand and in treasury.....	899.01
Total receipts.....	\$71,996 12	Total disbursements.....	\$ 71,996.12

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$123 865.00	P'd in on inst'm't st'k and earn'gs..	\$ 43,136.79
Loans on stock pledged.....	200 00	Paid in on full paid stock.....	69,000 00
Premium earned and unpaid.....	1,983 38	Paid in on prepaid st'k and earn'gs.	8,668.13
Interest earned and unpaid.....	38,475 86	Paid in on guarantee stock.....	50,000.00
Real estate acquired.....	12,850 00	Premium paid in advance.....	18.50
Mortgages in foreclosure.....	2,705.24	Interest paid in advance.....	2.47
Due for ins. and taxes f'm borrowers		Profits (undivided).....	
Other assets:		Other liabilities:	
Foreclosure expenses.....	1,079.49	Full paid profits unpaid.....	405.19
Real estate sold under contract.....	6,184 87	Undivid'd earn'gs guarantee st'k.	7,667.51
Foreclosure costs.....	425 70	Bills payable.....	4,450.00
Cash on hand and in treasury.....	899 01	Rent account.....	272.06
Total assets.....	\$183,620.65	Total liabilities.....	\$183,620.65

DAVENPORT LOAN, BUILDING AND SAVINGS ASSOCIATION.

Located at Davenport.

Incorporated June 1, 1877. Commenced business June 1, 1896.

Re-incorporated September 15, 1896.

G. T. MCLELLAND, *President.*

M. D. SNYDER, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury June 1, 1896.....	\$20,149.97	Loans on real estate.....	\$ 34,125.00
Dues installment stock.....	42,285.00	Loans on stock pledged.....	2,088.06
Interest.....	19,456.41	Installments on stock withdrawn...	19,591.00
Fines.....	523.87	Int. or profits p'd on st'k withdrawn	6,738.40
Transfer fees.....	14.00	Expenses—salaries:	
Loans repaid, real estate.....	21,063.44	Officers.....	629.74
Loans repaid, stock.....	7,826.00	Directors.....	58.00
Sales real estate during year.....	50.00	Expenses—general:	
Other receipts:		Sundries.....	44.00
Profits on shares surrendered.....	464.28	Advertising.....	21.00
Rents.....	231.00	Legal service.....	81.05
		Printing and supplies.....	43.75
		Furniture and fixtures.....	18.99
		Other disbursements:	
		Interest.....	12.35
		Bills payable.....	200.00
		Real estate.....	2,103.69
		Cash on hand and in treasury.....	39,329.94
Total receipts.....	\$112,082.97	Total disbursements.....	\$112,082.97
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$385,760.95	Paid in on installment stock.....	\$ 225,714.00
Loans on stock pledged.....	18,015.21	Installments paid in advance.....	510.00
Dues unpaid.....	1,752.00	Interest paid in advance.....	128.57
Interest unpaid.....	1,778.52	Profits (divided).....	108,515.91
Real estate acquired.....	6,236.86		
Cash on hand and in treasury.....	39,329.94		
Total assets.....	\$432,868.48	Total liabilities.....	\$432,868.48

DECORAH BUILDING AND LOAN ASSOCIATION.

Located at Decorah.

Incorporated October 1, 1891. Commenced business October 1, 1891.

A. K. BAILEY, *President.*

E. J. CURTIN, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 114.65	Loans on real estate.....	\$ 5,000.00
Dues installment stock.....	5,370.60	Installments on stock withdrawn...	4,400.00
Premium.....	1,263.25	Int. or profits p'd on st'k withdrawn	962.27
Interest.....	1,263.25	Expenses—salaries:	
Fines.....	52.40	Office help.....	230.00
Membership fees.....	22.50	Expenses—general:	
Transfer fees.....	3.00	Furniture and fixtures.....	23.85
Loans repaid.....	2,875.00	Other disbursements:	
Other receipts:		Bills payable.....	4,151.70
Bills payable.....	4,151.70	Interest paid on bills payable.....	61.06
		Cash on hand and in treasury.....	197.47
Total receipts.....	\$15,016.35	Total disbursements.....	\$ 15,016.35
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$22,125.00	Paid in on installment stock.....	\$ 17,306.40
Cash on hand and in treasury.....	197.47	Profits (undivided).....	4,816.07
		Other liabilities:	
		Contingent fund.....	200.00
Total assets.....	\$22,322.47	Total liabilities.....	\$ 22,322.47

DICKINSON COUNTY BUILDING AND LOAN ASSOCIATION.

Located at Spirit Lake.

Incorporated February 1, 1894. Commenced business February 1, 1894.

CHAS. H. COPLLEY, *President*.B. B. VAN STEENBURG, *Secretary*.

Annual statement for the fiscal year ending December 1, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 771.58	Loans on real estate.....	\$ 2,800.00
Dues installment stock.....	3,051.50	Installments on stock withdrawn...	1,080.00
Premium.....	563.15	Int. or profits p'd on st'k withdrawn	54.02
Interest.....	470.79	Taxes and insurance paid.....	25.06
Fines.....	44.35	Expenses—salaries:	
Membership fees.....	6.50	Officers.....	106.00
Transfer fees.....	1.00	Expenses—general:	
Sales real estate during year.....	22.50	Advertising.....	10.10
Other receipts:		Sundry.....	49.87
Pass books.....	1.50	Cash on hand and in treasury.....	1,084.32
Total receipts.....	\$ 4,932.87	Total disbursements.....	\$ 4,932.87
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$ 7,910.00	Paid in on installment stock.....	\$ 7,718.50
Premium earned and unpaid.....	46.53	Profits (divided).....	1,770.57
Interest earned and unpaid.....	40.54	Profits (undivided).....	4.88
Real estate acquired and sold under contract.....	396.14	Other liabilities:	
Tax certificates.....	10.63	Sundry.....	56.68
Other assets:			
Books and stationery.....	57.82		
Dues unpaid.....	64.50		
Cash on hand and in treasury.....	1,034.32		
Total assets.....	\$ 9,550.63	Total liabilities.....	\$ 9,550.58

DUBUQUE BUILDING AND LOAN ASSOCIATION.

Located at Dubuque.

Incorporated February 1, 1876. Commenced business February 1, 1876.

W. S. WRIGHT, *President*.O. H. REYNOLDS, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 6,054.90	Loans on real estate.....	\$ 63,177.70
Dues installment stock.....	97,178.00	Loans on stock pledged.....	20,850.00
Interest.....	25,140.89	Installments on stock withdrawn, not matured.....	57,398.50
Fines.....	206.93	Installments on stock matured.....	58,242.50
Membership fees.....	171.25	Interest or profits paid on stock withdrawn, and on matured.....	30,951.89
Transfer fees.....	8.40	Taxes and insurance paid.....	1,072.94
Loans repaid.....	93,617.63	Expenses—salaries:	
Taxes and insurance repaid.....	632.31	Officers.....	1,200.00
Sales real estate during year.....	2,108.62	Directors.....	315.00
Other receipts:		Office help.....	600.00
Sundry commissions.....	290.77	Expenses—general:	
Rents.....	66.50	Office rent.....	399.96
Office furniture sold.....	107.75	Advertising.....	76.00
Foreclosure costs repaid.....	403.15	Legal service.....	18.60
Bills payable.....	36,903.00	Printing and supplies.....	257.51
		Furniture and fixtures.....	25.00
		Other disbursements:	
		Real estate.....	1,797.09
		Taxes.....	28.40
		Costs foreclosures.....	306.90
		Recording articles, etc.....	25.57
		Auditors.....	80.00
		Interest on bills payable.....	313.23
		Bills payable.....	23,205.00
		Telephone rental.....	14.29
		Cash on hand and in treasury.....	1,940.02
Total receipts.....	\$262,792.10	Total disbursements.....	\$262,792.10

DUBUQUE BUILDING AND LOAN ASSOCIATION—CONTINUED.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$312,042.00	Paid in on installment stock	\$275,520.00
Loans on stock pledged.....	25,153.97	Installments paid in advance	1,869.50
Interest earned and unpaid.....	1,909.70	Interest paid in advance.....	89.11
Real estate acquired.....	7,396.20	Profits (undivided).....	61,414.59
Due for ins. and taxes f'm borrowers	992.41	Guaranty fund	2,000.00
Other assets:		Other liabilities:	
Accrued interest on stock pledged		Bills payable	13,600.00
and farm mortgages on hand.....	6,293.35	Stock matured and unpaid	5,107.50
Foreclosure costs	599.25		
Furniture and fixtures.....	417.80		
Delinquent dues.....	3,626.00		
Cash on hand or in treasury.....	1,940.02		
Total assets.....	\$360,400.70	Total liabilities	\$360,400.70

EAGLE GROVE BUILDING AND LOAN ASSOCIATION.

Located at Eagle Grove.

Incorporated March 27, 1885. Commenced business May 4, 1885.

R. M. SMALLPAGE, *President.*G. A. VAUGHN, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 66.80	Loans on real estate	\$ 6,700.00
Dues installment stock.....	5,686.04	Loans on stock pledged.....	480.00
Prepaid stock.....	400.00	Installments on stock withdrawn.....	1,742.99
Premium.....	1,713.73	Int. or profit paid on stock withd'n.	575.27
Interest.....	1,516.50	Expenses—salaries:	
Fines.....	50.05	Officers	50.00
Membership fees.....	19.15	Expenses—general:	
Loans repaid.....	2,481.68	Printing and supplies.....	7.00
Other receipts:		Other disbursements:	
Bills payable.....	1,800.00	Bills payable.....	3,540.00
		Interest.....	100.17
		Recording articles.....	12.80
		Cash on hand and in treasury.....	745.53
Total receipts.....	\$13,733.75	Total disbursements	\$ 13,733.75

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$27,316.00	Paid in on installment stock.....	\$ 15,944.55
Loans on stock pledged.....	525.00	Paid in on full paid stock	400.00
Premium earned and unpaid.....	60.80	Paid in on prepaid stock.....	4,120.00
Interest earned and unpaid	38.99	Installments paid in advance.....	1,003.68
Cash on hand and in treasury.....	745.53	Profits (divided).....	3,869.81
		Profits (undivided).....	1,923.00
		Other liabilities:	
		Orders outstanding.....	196.30
		Bills payable	1,200.00
		Personal.....	88.97
Total assets	\$29,686.31	Total liabilities	\$ 29,686.31

EASTERN IOWA BUILDING AND LOAN ASSOCIATION.

Located at Tipton.

Incorporated July 4, 1893. Commenced business July 6, 1893.

W. W. ALDRICH, *President.*A. C. ELLIOTT, *Secretary.*

Annual statement for the fiscal year ending December, 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 244.93	Loans on real estate.....	\$ 11,750.06
Dues installment stock.....	7,611.52	Loans on stock pledged.....	275.00
Full paid stock.....	1,600.00	Installments on stock withdrawn....	2,486.48
Prepaid stock.....	3,302.46	Int. or profits paid on stock withdr'n	91.16
Premium.....	1,183.66	Expenses—salaries:	
Interest.....	995.76	Officers.....	240.00
Fines.....	40.47	Superintendent of agencies.....	293.30
Membership fees.....	34.00	Traveling expenses.....	226.88
Transfer fees.....	3.20	Expenses—general:	
Loans repaid.....	1,350.00	Agents' commissions.....	1,406.10
Expense fund.....	1,169.81	Sundry expenses.....	99.05
Other receipts:		Printing and supplies.....	57.30
Bills payable.....	870.00	Other disbursements:	
		Bills payable.....	1,109.14
		Coupons paid.....	133.33
		Discount.....	10.48
		Interest on bills payable.....	58.78
		Postage and expenses.....	44.28
		Stationery, etc.....	16.65
		Commissions.....	62.74
		Cash on hand and in treasury.....	92.29
Total receipts.....	\$18,405.81	Total disbursements.....	\$ 18,405.81
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$28,746.99	Paid in on installment stock.....	\$ 18,742.69
Loans on stock pledged.....	347.00	Paid in on full paid stock.....	1,800.00
Premium earned and unpaid.....	170.90	Paid in on prepaid stock.....	6,132.46
Interest earned and unpaid.....		Profits (divided).....	4,469.02
Other assets:			
Expense fund overdrawn.....	345.02		
A. C. Elliott.....	190.97		
Stationery, etc.....	250.00		
Cash on hand and in treasury.....	92.29		
Total assets.....	\$30,144.17	Total liabilities.....	\$ 30,144.17

ELDON LOAN AND BUILDING ASSOCIATION.

Located at Eldon.

Incorporated July 15, 1881. Commenced business July, 1881.

THOMAS WOOD, *President.*E. P. HOWARD, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 171.90	Installments on stock withdrawn..	\$ 1,758.50
Dues installment stock.....	1,208.00	Int. or profits p'd on st'k withdrawn	420.00
Interest.....	1,579.83	Taxes and insurance paid.....	763.18
Loans repaid.....	5,700.00	Expenses—salaries:	
Sales real estate during year, and		Officers.....	338.34
sundries.....	1,615.83	Expenses—general.....	36.02
Other receipts:		Other disbursements:	
Bills payable.....	1,665.69	Bills payable.....	5,627.39
		Interest paid.....	1,647.30
		Adjustments by purchase.....	1,073.85
		Repairs on property and sundries	231.78
Total receipts.....	\$11,941.25	Total disbursements.....	\$ 11,941.25

ELDON LOAN AND BUILDING ASSOCIATION—CONTINUED.

ASSETS.	AMOUNT	LIABILITIES.	AMOUNT.
Loans on real estate	\$20,300.00	Paid in on installment stock.....	\$ 8,241.25
Premiums earned and unpaid.....	180.00	Paid in on prepaid stock.....	16,560.00
Interest earned and unpaid.....	6,450.00	Installments paid in advance.....	170.50
Real estate acquired	28,740.00	Interest paid in advance.....	3,705.14
Other assets:	145.00	Profits (divided).....	3,396.60
Contracts		Surplus.....	3,409.36
Furniture and fixtures.....		Other liabilities:	
		Bills payable.....	20,333.25
Total assets.....	\$55,815.00	Total liabilities..	\$ 55,815.00

ELGIN BUILDING AND LOAN ASSOCIATION.

Located at Elgin.

Incorporated August 10, 1891. Commenced business November 1, 1891.

W. H. FINKE, *President*.C. G. GRAHAM, *Secretary*.

Annual statement for the fiscal year ending December 31, 1895.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 939.12	Loans on real estate.....	\$ 1,000.00
Dues installment stock.....	1,380.12	Loans on stock pledged	475.00
Interest	301.66	Installments on stock withdrawn...	1,630.06
Fines.....	23.15	Int. or profits p'd on st'k withdrawn	240.16
Membership fees.....	15.00	Taxes and insurance paid.....	74.98
Loans repaid.....	1,561.81	Expenses—salaries.....	190.00
Taxes and insurance repaid.....	15.05	Expenses—general:	
Expense fund.....	190.68	Commission	12.00
Other receipts:		Postage and exchange.....	36.43
Rents.....	156.00	Printing and supplies	24.20
Total receipts.....	\$ 4,584.09	Cash on hand and in treasury.....	911.36
		Total disbursements.....	\$ 4,584.09

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$ 9,750.00	Paid in on installment stock.....	\$11,139.41
Loans on stock pledged.....	1,016.96	Interest paid in advance	272.25
Interest earned and unpaid	272.25	Profits (divided).....	2,548.52
Real estate acquired.....	3,890.02	Expense fund.....	310.59
Due for ins. and taxes f'm borrowers	46.68	Other liabilities:	
Other assets:		Paid in on real estate loans.....	1,047.00
Books, stationery and supplies....	53.37	Interest paid on adv. payments ..	10.08
Cash on hand and in treasury.....	911.26	Contingent fund	112.69
Total assets.....	\$15,410.54	Total liabilities..	\$ 15,440.54

EMMETSBURG BUILDING AND LOAN ASSOCIATION.

Located at Emmetsburg.

Incorporated June 8, 1888. Commenced business July 8, 1888.

ROBERT SHRA, *President*.JOHN MENZIES, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 177.17	Loans on real estate.....	\$ 7,900.00
Dues installment stock.....	8,715.00	Installments on stock matured.....	3,524.48
Interest.....	2,531.43	Expenses—salaries.....	150.00
Fines.....	185.58	Expenses—general:	
Membership fees.....	81.00	Sundry expenses.....	19.70
Transfer fees.....	3.00	Printing and supplies.....	11.50
Loans repaid.....	790.00	Cash on hand and in treasury.....	987.25
Taxes and insurance repaid.....	20.75		
Other receipts:			
Loan fees.....	49.00		
Total receipts.....	\$12,532.93	Total disbursements.....	\$ 12,532.90

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$33,250.00	Paid in on installment stock.....	\$ 23,820.00
Interest.....	445.02	Installments paid in advance.....	21.09
Tax certificates.....	15.00	Profits (divided).....	3,644.49
Other assets:		Profits (undivided).....	1,468.34
Delinquent dues.....	815.00	Expense fund.....	106.20
Delinquent fines.....	113.00	Other liabilities:	
Expense.....	104.20	Outstanding orders.....	6,711.44
Furniture and fixtures.....	100.00		
Cash on hand and in treasury.....	927.25		
Total assets.....	\$35,771.47	Total liabilities.....	\$ 35,771.43

EQUITABLE LOAN COMPANY.

Located at Ottumwa.

Incorporated October 6, 1893. Commenced business November, 1893.

WILLIAM DAGGET, *President*.B. L. HOGG, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 1,007.50	Loans on real estate.....	\$ 67,000.00
Dues installment stock.....	33,981.37	Loans on stock pledged.....	1,965.26
Full paid stock.....	1,850.00	Installments on stock withdrawn.....	8,111.75
Prepaid stock.....	21,901.53	Taxes and insurance paid.....	65.87
Premium.....	4,234.36	Expenses—salaries:	
Interest.....	4,245.37	Officers.....	1,520.00
Fines.....	59.66	Directors.....	375.00
Transfer fees.....	1.00	Office help.....	420.00
Loans repaid.....	10,700.00	Expenses—general:	
Expense fund.....	13,400.07	Office rent.....	180.00
Other receipts:		Advertising.....	148.57
Guarantee stock.....	10,737.67	Legal service.....	819.75
Redemption stock.....	452.11	Printing and supplies.....	310.17
Bills payable.....	3,500.00	Other disbursements:	
		Miscellaneous.....	2,710.71
		Iowa Loan & Deposit stock.....	13,205.20
		Agent's salaries and commissions.....	7,350.00
		Cash on hand and in treasury.....	1,569.56
Total receipts.....	\$105,251.84	Total disbursements.....	\$105,251.84

EQUITABLE LOAN COMPANY—CONTINUED.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	\$112,959.10	Paid in on installment stock	\$ 44,187.02
Loans on stock pledged	6,512.83	Paid in on full paid stock	4,750.00
Premium earned and unpaid	708.98	Paid in on prepaid stock	52,410.00
Interest earned and unpaid	708.59	Premium paid in advance	6,249.04
Real estate acquired	2,083.43	Interest paid in advance	6,495.70
Due for ins. and taxes f'm borrowers	65.87	Expense fund	36.29
Other assets:		Guarantee fund	24,014.99
Furniture and fixtures	440.90	Other liabilities:	
Iowa Deposit & Loan stock	20,240.81	Redemption stock	443.25
Cash on hand and in treasury	1,589.56	Bills payable	4,810.00
		Interest due on coupons	1,994.58
Total assets	\$145,290.87	Total liabilities	\$145,290.87

FAIRFIELD LOAN AND BUILDING ASSOCIATION.

Located at Fairfield.

Incorporated April 1, 1883. Commenced business April 20, 1883.

J. C. THORNE, *President.*FRANK LIGHT, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.		Loans on real estate	\$ 8,635.00
Dues installment stock	\$10 970 00	Loans on stock pledged	300.00
Premium	1,409 15	Installments on stock withdrawn	5,825.31
Interest	5,636 64	Expenses—salaries	875.00
Fines	86 34	Expenses—general:	
Transfer fees	1.55	Office rent	60.00
Loans repaid	10,500 00	Advertising	2.00
Other receipts:		Legal service	30.00
Bills payable	1,772 99	Printing and supplies	65.22
		Other disbursements:	
Total receipts	\$30,876 67	Interest paid on bills payable	417.98
		Bills payable	7,996.17
		Cash on hand and in treasury	6,678.99
		Total disbursements	\$ 30,376 67
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	\$101,700.00	Paid in on installment stock	\$ 73,547.12
Loans on stock pledged	300.00	Profits (undivided)	28,642.26
Real estate acquired	4,692.09	Other liabilities:	
Other assets:		Bills payable	11,278.70
Books and stationery	97.00		
Cash on hand and in treasury	6,678 99		
Total assets	\$113,468.08	Total liabilities	\$113,468.08

FIDELITY LOAN AND BUILDING ASSOCIATION.

Located at Ottumwa.

Incorporated September 23, 1893. Commenced business October 2, 1893.

J. WILLIAMSON, President.

J. D. FERRER, Secretary.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 988 70	Loans on real estate.....	\$ 27,328 90
Dues installment stock.....	3,390 98	Installments on stock withdrawn..	2,883 07
Full paid stock.....	25,184 00	Prepaid stock withdrawn.....	7,345 00
Prepaid stock.....	420 00	Full paid stock withdrawn.....	2,000 00
Premium.....	1,953 88	Int. or profits p'd on st'k withdrawn	2,405 54
Interest.....	6,434 98	Int. on b. pay and prep'd and full p'd	4,779 78
Fines.....	163 90	Taxes and insurance paid.....	43 93
Membership fees.....	127 00	Expenses—salaries:	
Transfer fees.....	10 00	Agents.....	250 00
Loans repaid.....	10,165 36	Officers.....	1,200 00
Taxes and insurance repaid.....	45 85	Directors.....	196 00
Expense fund.....	625 43	Office help.....	480 00
	20 00	Expenses—general.....	595 14
Other receipts:		Office rent.....	116 70
Bills payable.....	15,622 00	Advertising.....	40 50
Guarantee stock.....	3,600 00	Legal service.....	322 89
Advance dues.....	50 00	Printing and supplies.....	219 75
Advance interest.....	31 00	Furniture and fixtures.....	7 50
		Other disbursements:	
		Collection charges.....	166 41
		Debiture.....	3,300 00
		Bills payable.....	12,128 00
		Membership fees.....	65 00
		Fees finance and loan committee.	48 00
		Real estate.....	1,311 76
		Cash on hand and in treasury.....	4 520 21
Total receipts.....	\$71,754 08	Total disbursements.....	\$ 71,754 08
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$114,305 53	Paid in on installment stock.....	\$ 33,317 40
Loans on stock pledged.....	2,341 04	Paid in on full paid stock.....	29,049 00
Premium earned and unpaid.....	628 82	Paid in on prepaid stock.....	29,334 00
Interest earned and unpaid.....	1,384 47	Installments paid in advance.....	321 50
Fines earned and unpaid.....	288 06	Interest paid in advance.....	58 35
Other assets:		Profits (undivided).....	5,238 10
Furniture and fixtures.....	240 00	Guaranty fund stock.....	11,400 00
Books and supplies.....	127 50	Other liabilities:	
Cash on hand and in treasury.....	4,520 21	Bills payable.....	15,117 24
Total assets.....	\$123,835 59	Total liabilities.....	\$123,835 59

FORT DODGE BUILDING AND LOAN ASSOCIATION.

Located at Fort Dodge.

Incorporated September 1, 1881. Commenced business October 1, 1881.

Z. W. THOMAS, *President*.J. I. CHENEY, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Dues installment stock.....	\$29,733.75	Overdraft October 1, 1895.....	\$ 435.28
Premium.....	4,274.38	Loans on real estate.....	23,051.00
Interest.....	8,885.38	Installments on stock withdrawn.....	6,318.08
Fines.....	81.48	Installments on stock matured.....	18,700.00
Membership fees.....	443.00	Int. or profits p'd on st'k withdrawn.....	102.49
Loans repaid.....	20,371.00	Taxes and insurance paid.....	49.92
Taxes and insurance repaid.....	13.00	Expenses—salaries:	
Sales real estate during year.....	14.40	Officers.....	1,405 00
Expense fund.....	1 50	Expenses—general:	
Other receipts:		Advertising.....	22 50
Advance account.....	247.78	Legal service.....	31.25
Delinquent account.....	2,091.94	Printing and supplies.....	53 00
Total receipts.....	\$66,167.61	Other disbursements:	
		Profit and loss.....	8.88
		Delinquent account.....	2,404.87
		Real estate.....	200.00
		Tax sale certificates.....	82 42
		Advance account.....	504.16
		Cash short.....	2 24
		Bills payable.....	1,500.00
		Cash on hand and in treasury.....	6,301.82
		Total disbursements.....	\$ 66,167 61
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$60,203.00	Paid in on installment stock.....	\$ 72,729 65
Installments delinquent.....	201.24	Installments paid in advance.....	189 00
Premium earned and unpaid.....	114.50	Premium paid in advance.....	34 10
Interest earned and unpaid.....	193.42	Interest paid in advance.....	56 48
Real estate acquired.....	185.60	Profits (divided).....	25,033 90
Tax certificates.....	148.16	Profits (undivided).....	15.93
Due for insurance and taxes from borrowers.....	36 92		
Other assets:			
Furniture and fixtures.....	175.00		
Cash on hand and in treasury.....	6,301 82		
Total assets.....	\$97,563 66	Total liabilities.....	\$ 97,563 66

FORT DODGE SAVINGS AND LOAN ASSOCIATION.

Located at Fort Dodge.

Incorporated September 1, 1895. Commenced business October 1, 1895.

WEBB VINCENT, *President*.D. J. COUGHLIN, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 516.60	Loans on real estate.....	\$ 11,200 00
Dues installment stock.....	5,322.00	Loans on stock pledged.....	50 00
Full paid stock.....	2,000 00	Expenses—salaries:	
Prepaid stock.....	1,480 00	Officers.....	250 00
Premium.....	719.40	Expenses—general.....	33 02
Interest.....	599 50	Advertising.....	84.00
Membership fees.....	17.00	Printing and supplies.....	14.65
Expense fund.....	341.00	Other disbursements:	
Other receipts:		Interest on bills payable.....	253.06
Bills payable.....	5,300.00	Interest on full paid stock.....	35 00
		Bills payable.....	3,700 00
		Cash on hand and in treasury.....	651 77
Total receipts.....	\$16,295 50	Total disbursements.....	\$ 16,295 50

FORT DODGE SAVINGS AND LOAN ASSOCIATION—CONTINUED.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$12,300 00	Paid in on installment stock.....	\$ 5,872.70
Loans on stock pledged.....	50.00	Paid in on full paid stock.....	2,000.00
Cash on hand and in treasury.....	651.77	Paid in on prepaid stock.....	2,160.00
		Installments paid in advance.....	73 50
		Profits (divided).....	479 52
		Profits (undivided).....	625 72
		Expense fund.....	189.38
		Other liabilities:	
		Bills payable.....	1,600.00
Total assets.....	\$13,001.77	Total liabilities.....	\$ 18,001.77

FORT MADISON LOAN AND BUILDING ASSOCIATION.

Located at Fort Madison.

Incorporated March 15, 1879. Commenced business May 1, 1879.

CHARLES H. PETERS, *President.*

J. W. ALBRIGHT, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 6,108 95	Loans on real estate.....	\$ 7,600 00
Dues installment stock.....	14,502.00	Loans on stock pledged.....	4,800.00
Premium.....	2,193 51	Installments on stock withdrawn.....	7,950 00
Interest.....	6,545 81	Installments on stock matured.....	20,990 00
Fines.....	112.20	Int. or profits p'd on st'k withdrawn	13,416.13
Loans repaid.....	25,500 00	Expenses—salaries.....	800 00
Other receipts:		Expenses—general:	
Overdrawn.....	531.51	Office rent.....	90 00
		Furniture and fixtures.....	57.85
Total receipts.....	\$55,493.98	Total disbursements.....	\$ 55,493.98

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$162,500 00	Paid in on installment stock.....	\$114,903 00
Real estate acquired.....	492 00	Profits (undivided).....	49,195.06
Other assets:		Other items:	
Premium advanced.....	9,942.53	Bills payable.....	8,364.96
		Balance (overdrawn).....	531.51
Total assets.....	\$172,934 53	Total liabilities.....	\$172,934 53

FOURTH STREET BUILDING ASSOCIATION.

Located at Clinton.

Incorporated September 15, 1873. Commenced business September 15, 1873.

S. C. SHAMAN, *President*.J. L. BOHNSON, *Secretary*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 490.79	Loans on real estate.....	\$ 1,800.00
Dues installment stock.....	13,305.07	Loans on stock pledged.....	1,066.00
Interest.....	6,899.47	Installments on stock withdrawn..	34,651.60
Fines.....	54.19	Taxes and insurance paid.....	1,831.96
Loans repaid.....	19,661.00	Expenses—salaries:	
Taxes and insurance repaid.....	232.81	Officers.....	945.00
Sales real estate during year.....	4,130.65	Directors.....	273.50
		Expenses—general:	
		Office rent.....	120.00
		Advertising.....	60.13
		Printing and supplies.....	21.70
		Furniture and fixtures.....	136.75
		Other disbursements:	
		Recording fees.....	11.85
		Interest and fines refunded.....	18.79
		Expenses.....	59.22
		Foreclosures.....	2,297.18
		Cash on hand and in treasury.....	870.31
Total receipts.....	\$44,653.98	Total disbursements.....	\$ 44,653.98
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$80,700.00	Paid in on installm't st'k inc. div'ds	\$138,923.72
Loans on stock pledged.....	6,061.65	Inter-st.....	190.70
Interest earned and unpaid.....	1,438.49	Surplus.....	9,634.75
Real estate acquired.....	24,698.61		
Due for ins. and taxes from b'r'r'w'ers	786.62		
Other assets:			
Foreclosures.....	14,226.20		
Real estate sold under contract....	19,717.29		
Furniture and fixtures.....	250.00		
Cash on hand and in treasury.....	870.31		
Total assets.....	\$148,769.17	Total liabilities.....	\$148,769.17

GERMAN-AMERICAN SAVINGS AND LOAN ASSOCIATION.

Located at Fort Madison.

Incorporated December 15, 1894. Commenced business April 1, 1895.

WM. G. KENT, *President*.N. O. ROBERTS, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Dues installment stock.....	\$ 898.00	Overdrafts January 1, 1896.....	\$ 116.75
Premium.....	75.20	Installments on stock withdrawn..	89.40
Interest.....	112.80	Taxes and insurance paid.....	26.20
		Expenses—general:	
		Advertising.....	5.75
		Other disbursements:	
		Interest on prepaid stock.....	51.00
		Expenses.....	3.50
		Expenses.....	25.00
		Expenses.....	9.00
		Cash on hand and in treasury.....	748.30
Total receipts.....	\$ 1,074.00	Total disbursements.....	\$ 1,074.00

GERMAN-AMERICAN SAVINGS AND LOAN ASSOCIATION—CONTINUED.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Overdrafts January 1, 1896.....	\$ 115 75	Paid in on installment stock.....	\$ 796.50
Due for ins. and taxes f'm borrowers	26.20	Profits (undivided).....	93.75
Cash on hand and in treasury.....	748.80		
Total assets.....	\$ 890.25	Total liabilities.....	\$ 890.25

GERMANIA BUILDING, LOAN AND SAVINGS ASSOCIATION.

Located at Cedar Falls.

Incorporated April 14, 1892. Commenced business April 15, 1892.

CHAS. J. WILD, *President*.ABE WILD, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 338.98	Loans on real estate	\$ 4,600.00
Dues installment stock.....	4,791 50	Loans on stock pledged.....	600 00
Premium	520 00	Int. or profits p'd on st'k withdrawn	8.80
Interest	1,653 45	Expenses—salaries:	
Fines.....	33 50	Officers	56.25
Membership fees	3.00	Office help.....	2.70
Loans repaid.....	92 00	Expenses—general.....	13.35
Taxes and insurance repaid.....	10.00	Legal service.....	27.00
Other receipts:		Other disbursements:	
Pass books	2 50	Sundry expenses.....	11.50
Repaid fees	2.75	Bills payable.....	6,025 00
Bills payable	4,500.00	Interest bills payable.....	562.99
		Cash on hand and in treasury.....	99.89
Total receipts	\$11,947 48	Total disbursements.....	\$ 11,947 48

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$31,525.00	Paid in on installment stock	\$ 19,750.50
Loans on stock pledged.....	1,502 05	Interest paid in advance.....	261.85
Interest earned and unpaid.....	174 00	Profits (divided)	6,118.89
Due for ins. and taxes f'm borrowers	89 80	Bills payable.....	7,515.00
Other assets:			
Delinquent dues.....	203 50		
Furniture and fixtures.....	100.00		
Cash on hand and in treasury.....	99.89		
Total assets	\$33,613 74	Total liabilities	\$ 33,613.74

GERMAN SAVINGS AND LOAN ASSOCIATION.

Located at Clinton.

Incorporated August 27, 1896. Commenced business November 4, 1896.

CHAS. ANDERSON, *President.*J. H. WALKER, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 1,074.63	Loans on real estate	\$ 13,600.00
Dues installment stock	93,491.57	Loans on stock pledged	1,185.00
Interest	7,617.80	Installments on stock withdrawn ..	107,082.73
Fines	263.20	Int. or profits p'd on st'k withdrawn ..	7,322.10
Loans repaid	38,075.00	Taxes and insurance paid	2,022.66
Taxes and insurance repaid	564.90	Expenses—salaries:	
Sales real estate during year	50.00	Officers	901.00
Expense fund	559.40	Directors	263.25
Other receipts:		Expenses—general:	
Rent	285.75	Legal service	143.45
Appraiser's fees	2.25	Printing and supplies	36.30
Books	2.25	Other disbursements:	
		Sundry expenses	72.52
		R-pairs on real estate	111.51
		Sheriff's fees	113.17
		Real estate	106.50
		Cash on hand and in treasury	4,076.56
Total receipts	\$142,486.75	Total disbursements	\$142,486.75

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	\$109,443.88	Paid in on installment stock	\$136,096.36
Loans on stock pledged	1,005.00	Interest	304.45
Interest	374.04	Profits (undivided)	2,599.39
Real estate acquired	22,161.16	Expense fund	212.66
Judgments	573.84		
Due for ins. and taxes f'm borrowers	1,066.72		
Other assets:			
Fines due and unpaid	311.57		
Cash on hand and in treasury	4,576.56		
Total assets	\$139,512.77	Total liabilities	\$139,512.77

GLENWOOD BUILDING AND LOAN ASSOCIATION.

Located at Glenwood.

Incorporated January, 1890. Commenced business January, 1890.

P. P. KELLY, *President.*J. Q. RECORD, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 1,277.43	Loans on real estate	\$ 8,640.00
Dues installment stock	6,809.00	Installments on stock withdrawn ..	2,962.74
Premium	198.17	Taxes and insurance paid	92.35
Interest	2,543.53	Expenses—salaries:	
Fines	162.50	Officers	150.00
Membership fees	23.00	Directors	80.00
Transfer fees	2.50	Expenses—general:	
Loans repaid	1,000.00	Office rent	30.00
Taxes and insurance repaid	73.41	Legal service	20.00
Other receipts:		Printing and supplies	31.36
Judgment	161.12	Other disbursements:	
		Interest paid	7.40
		Sundry expense	75.95
		Cash on hand and in treasury	130.86
Total receipts	\$12,250.66	Total disbursements	\$ 12,250.66

GLENWOOD BUILDING AND LOAN ASSOCIATION—CONTINUED.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$35,922 89	Paid in on installment stock.....	\$ 29,342 00
Premium earned and unpaid.....	6 90	Profits (undivided).....	7,919.04
Interest earned and unpaid.....	78.09		
Real estate acquired.....	966.98		
Tax certificates.....	16.12		
Other assets:			
Dues earned and unpaid.....	71.00		
Fines earned and unpaid.....	68 70		
Cash on hand and in treasury.....	180 66		
Total assets.....	\$37,261 04	Total liabilities.....	\$ 37,261.04

GRINNELL BUILDING, LOAN AND SAVINGS ASSOCIATION.

Located at Grinnell.

Incorporated September, 1887. Commenced business October 1, 1887.

C. W. H. BEYER, *President.*D. W. BRAINARD, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 901 08	Loans on real estate.....	\$ 6,100.00
Dues installment stock.....	18,229 00	Loans on stock pledged.....	1,275.00
Premium.....	776 20	Installments on stock withdrawn.....	449 00
Interest.....	3,237 57	Installments on stock matured.....	8,000 00
Fines.....	71	Int. or profits p'd on st'k withdrawn.....	1.48
Membership fees.....	6.50	Taxes and insurance paid.....	135.56
Transfer fees.....	8 00	Expenses—salaries:	
Loans repaid.....	632.00	Officers.....	187.50
Other receipts:		Expenses—general:	
Bills payable.....	3,000 00	Advertising.....	6.54
		Sundry.....	20 00
		Printing and supplies.....	37.55
		Other disbursements:	
		Sundry expenses.....	10.35
		Bills payable.....	3,000.00
		Interest payable.....	80.67
		Cash on hand and in treasury.....	3,182.41
Total receipts.....	\$22,486.06	Total disbursements.....	\$ 22,486.06
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$46,477 00	Paid in on installment stock.....	\$ 39,311.00
Loans on stock pledged.....	1,463 00	Premium paid in advance.....	2,733.34
Tax certificates.....	185 56	Profits (undivided).....	9,213.68
Cash on hand and in treasury.....	3,182 41		
Total assets.....	\$51,257 97	Total liabilities.....	\$ 51,257.97

GUARANTEE SAVINGS AND LOAN ASSOCIATION.

Located at Minneapolis, Minnesota.

Incorporated December 1888. Commenced business January, 1889.

W. E. JOHNSON, *President*.H. E. FAIRCHILD, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 6,911.56	Loans on real estate.	\$ 71,806.00
Dues installment stock.	97,689.14	Loans on stock pledged.	27,604.00
Full paid stock.	19,350.00	Installments on stock withdrawn.	94,578.31
Prepaid stock.	2,800.00	Excess deposit stock withdrawn.	30,748.08
Excess deposit stock.	29,865.30	Prepaid stock withdrawn.	7,880.01
Interest and premium.	53,523.49	Full paid stock withdrawn.	14,100.00
Fines.	413.02	Int. or profits p'd on st'k withdrawn.	1,349.51
Contingent funds.	15.00	Taxes and insurance paid.	8,075.46
Transfer fees.	68.50	Expenses—salaries:	
Loans repaid.	69,054.00	Officers.	4,725.00
Taxes and insurance repaid.	1,612.16	Directors.	1,275.00
Sales real estate during year.	2,378.12	Office help.	4,196.73
Expense fund.	6,140.34	Expenses—general:	
Other receipts:		Fuel, lights, etc.	712.48
Foreclosure costs.	10.00	Postage.	654.58
Withdrawal profits.	4,094.57	Office rent.	262.50
Rent.	1,008.68	Advertising.	1,552.96
Bills payable.	15,000.00	Legal services.	1,421.10
Discount advance payments.	3.10	Appraisal fees.	32.00
		Printing and supplies.	1,201.24
		Commission to agents.	749.87
		Collection fees.	1,540.81
		Other disbursements:	
		Traveling expenses.	790.48
		Sundry expenses.	1,281.54
		Furniture and fixtures.	848.86
		Law library.	500.00
		Discount on advance payments.	118.00
		Repairs on real estate.	640.18
		Foreclosure costs.	2,581.02
		Suspended stock.	110.62
		Building account.	1,515.06
		Contingent fund.	357.51
		Cash dividends.	5,078.06
		Cash on hand and in treasury.	21,137.23
Total receipts.	\$309,279.46	Total disbursements.	\$309,279.46
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.	\$426,206.00	Paid in on installment stock.	\$490,846.80
Loans on stock pledged.	35,510.00	Paid in on full paid stock and un-	
Premium earned and unpaid.	4,336.11	paid dividends.	37,325.00
Interest earned and unpaid.	3,716.67	Paid in on prepaid stock.	66,851.73
Real estate acquired.	106,885.19	Excess deposit stock.	27,508.28
Real estate subject to redemption.	18,160.51	Premium paid in advance.	
Office building.	44,253.67	Interest.	457.70
Due for ins. and taxes f'm borrowers.	948.38	Profits (divided).	32,994.99
Other assets:		Other liabilities:	
Tax and ins on association prop'ty.	6,948.12	Contingent fund.	7,234.53
Real estate contracts.	2,226.00	Suspended stock.	1,004.00
Expenses paid.	11,549.81	Bills payable.	15,000.00
Furniture and fix's and law li'b'ry.	6,173.64		
Foreclosure costs.	104.75		
Cash on hand and in treasury.	21,137.28		
Total assets.	\$688,153.13	Total liabilities.	\$688,153.13

HAWKEYE SAVINGS AND LOAN ASSOCIATION.

Located at Des Moines.

Incorporated June 1, 1894. Commenced business July 1, 1894.

V. P. TWOMBLY, *President.*I. K. WILSON, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 1,540 82	Loans on real estate.....	\$ 18,600 00
Dues installment stock.....	6,733 60	Loans on stock pledged.....	485 00
Full paid stock.....	15,350 80	Installments on stock withdrawn.....	808 00
Prepaid stock.....	2,210 00	Int or profits p'd on s'ck with'd'n int.	35.76
Premium.....	3,110 17	Taxes and insurance paid.....	333.52
Interest.....	2,604.78	Expenses—salaries:	
Fines.....	101.87	Officers.....	1,261.24
Membership fees.....	28 00	Expenses—general.....	399.45
Transfer fees.....	3 00	Office rent.....	806.00
Loans repaid (real estate).....	3,900 00	Advertising, etc.....	128.72
Loans repaid (stock).....	390 00	Traveling expenses.....	5.20
Taxes and insurance repaid.....	164.73	Printing and supplies.....	46 00
Other receipts:		Commercial and collection expenses.....	107.46
Guarantee stock.....	600 00	Other disbursements:	
Rents.....	92 00	Full paid stock withdrawn.....	11,100.00
Bills payable.....	6,222.24	Dividend—full paid stock.....	2,824 21
		Dividend—prepaid stock.....	186 01
		Bills payable.....	3,264 83
		Guarantee stock W. D.....	4,219 00
		Cash on hand and in treasury.....	878.40
Total receipts.....	\$43,051.39	Total disbursements.....	\$ 43,051.39

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$52,750 00	Paid in on installment stock.....	\$ 15,401.15
Loans on stock pledged.....	140 00	Paid in on full paid stock.....	30,650 00
Premium earned and unpaid.....	689.24	Paid in on prepaid stock.....	4,480 00
Interest.....	574 45	Premium paid in advance.....	68 80
Tax certificates.....	345.75	Interest paid in advance.....	49 00
Due for ins. and taxes f'm borrowers.	38.85	Profits (divided).....	2,116.41
Other assets:		Expense fund.....	31.77
Furniture and fixtures.....	877.54	Other liabilities:	
Cash on hand and in treasury.....	878.40	Bills payable.....	2,622.75
		Contingent fund.....	142.95
Total assets.....	\$55,793.83	Total liabilities.....	\$ 55,793.83

HOME BUILDING AND LOAN ASSOCIATION.

Located at Sidney.

Incorporated May 15, 1894. Commenced business June 1, 1894.

C. W. MITCHELL, *President.*W. B. WHITE, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Dues installment stock.....	\$10,007.75	Loans on real estate.....	\$ 12,600.00
Premium.....	4,840 00	Installments on stock withdrawn.....	1,540 24
Interest.....	698 81	Taxes and insurance paid.....	9.00
Fines.....	53.15	Expenses—salaries:	
Membership fees.....	130 95	Officers.....	250.00
Transfer fees.....	6 00	Expenses—general:	
Taxes and insurance repaid.....	9 00	Printing and supplies.....	92.72
		Cash on hand and in treasury.....	693.70
Total receipts.....	\$15,185 66	Total disbursements.....	\$ 15,185.66

HOME BUILDING AND LOAN ASSOCIATION—CONTINUED.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	\$12,600.00	Paid in on installment stock	\$ 8,511.94
Other assets:		Premium unearned	3,490.00
Delinquent dues	178 85	Profits (divided)	1,227.10
Delinquent fines	10 45	Profits (undivided)	160 95
Cash on hand and in treasury	693 70	Expense fund	87.50
Total assets	\$13,477.50	Total liabilities	\$ 13,477.50

HOME BUILDING AND LOAN ASSOCIATION.

Located at Marion.

Incorporated February 7, 1894. Commenced business March 1, 1894.

GEO. W. TOMS, *President*.E. J. ESGATE, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 523.81	Loans on real estate	\$ 5,300.00
Dues installment stock	7,533 94	Installments on stock withdrawn	5,647.94
Interest	1,435.80	Int. or profits paid on st'k with'd'n	397.78
Fines	19 70	Expenses—salaries:	
Loans repaid	3,700.00	Officers	75.00
Other receipts:		Expenses—general:	
Pass books	1 50	Printing and supplies	9.75
Total receipts	\$13,214 25	Other disbursements:	
		Sundry expenses	12.00
		Bills payable	1,500.00
		Interest on bills payable	101.86
		Cash on hand and in treasury	169 92
		Total disbursements	\$ 13,214.25

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	\$18,485.00	Paid in on installment stock	\$ 16,214.70
Interest earned and unpaid	3 14	Interest paid in advance	55.64
Cash on hand and in treasury	169.92	Profits (divided)	1,586.21
Total assets	\$18,658 06	Profits (undivided)	494 76
		Other liabilities:	
		Bills payable	300.00
		Interest on bills payable	7.75
		Total liabilities	\$ 18,658 06

HOME BUILDING AND LOAN ASSOCIATION.

Located at Shenandoah.

Incorporated July 6, 1896. Commenced business July 11, 1896.

GEO. F. COTRILL, *President*.A. T. IRWIN, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Dues installment stock	\$ 3,900.50	Loans on real estate	\$ 2,600.00
Premium	47.65	Expenses—salaries:	
Interest	47.65	Officers	104 00
Fines	14.40	Expenses—general:	
Transfer fees	1.00	Printing and supplies	34.20
Other receipts:		Furniture and fixtures	6.70
Pass books	159.75	Other disbursements:	
Total receipts	\$ 4,170.95	Recording, etc.	6.05
		Filing fee	5 00
		Cash on hand and in treasury	1,415.00
		Total disbursements	\$ 4,170 95

HOME BUILDING AND LOAN ASSOCIATION—CONTINUED.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$ 2,000.00	Paid in on installment stock.....	\$ 3,900.80
Cash on hand and in treasury.....	1,415.00	Profits (undivided).....	114.50
Total assets.....	\$ 4,015.00	Total liabilities.....	\$ 4,015.00

HOME LOAN AND BUILDING ASSOCIATION.

Located at Fairfield.

Incorporated July 27, 1892. Commenced business July 27, 1892.

ARTHUR G. JORDAN, *President.*JAMES SULLIVAN, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Dues installment stock.....	\$ 3,858.15	Loans on real estate.....	\$ 2,059.15
Prepaid stock.....	1,690.00	Loans on stock pledged.....	2,842.00
Premium.....	39.65	Installments on stock withdrawn...	883.40
Interest.....	1,559.54	Expenses—salaries:	
Fines.....	24.60	Officers.....	432.70
Loans repaid.....	4,865.00	Expenses—general:	
Expense fund.....	10.00	Advertising.....	2.00
Other receipts:		Legal service.....	47.01
Bills payable.....	500.00	Printing and supplies.....	9.65
Total receipts.....	\$12,036.94	Other disbursements:	
		Sundry expenses.....	13.00
		Bills payable.....	4,239.22
		Interest on bills payable.....	508.77
		Total disbursements.....	\$ 12,036.94

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$20,814.26	Paid in on installment stock.....	\$ 12,161.05
Loans on stock pledged.....	8,180.00	Paid in on prepaid stock.....	5,036.00
		Profits (undivided).....	2,736.47
		Other liabilities:	
		Bills payable.....	2,860.74
Total assets.....	\$28,994.26	Total liabilities.....	\$ 23,794.26

HOME BUILDING, LOAN AND SAVINGS ASSOCIATION.

Located at Davenport.

JAMES QUINN, *President.*JOHN J. RYAN, *Secretary.*

Annual statement, compiled from examiner's report, for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Dues installment stock.....	\$50,622.43	Loans on real estate.....	\$ 60,560.00
Full paid stock.....	3,850.00	Installments on stock withdrawn ..	14,400.58
Premium.....	41.15	Installments on stock matured.....	1,500.00
Interest.....	16,734.15	Int. or profits p'd on st'k withdrawn {	4,518.70
Fines.....	404.65		1,926.00
Membership fees.....	208.80	Expenses—salaries:	
Transfer fees.....	2.50	Officers.....	1,065.00
Loans repaid.....	16,215.00	Expenses—general.....	361.42
Other receipts:		Membership fees.....	.45
Bills payable.....	42,120.10	Office rent, postage.....	28.35
Miscellaneous.....	276.68	Printing and supplies.....	193.68
		Other disbursements:	
		Bills payable.....	36,380.10
		Miscellaneous shortage.....	9,551.13
Total receipts.....	\$130,475.41	Total disbursements.....	\$130,475.41

HOME BUILDING, LOAN AND SAVINGS ASSOCIATION—CONTINUED.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$44,945.03	Paid in on installment stock.....	\$ 30,221.85
Other assets:		Paid in on full paid stock.....	2,850.00
Bond account.....	8,998.80	Profits (undivided) ..	8,974.83
Cash on hand and in treasury.....	108.33	Other liabilities:	
		Personal accounts.....	159.95
		Bills payable.....	5,740.00
Total assets.....	\$58,446.13	Total liabilities.....	\$ 53,446.13

HOME SAVINGS AND TRUST COMPANY.

Located at Des Moines.

Incorporated June 1, 1902. Commenced business June 1, 1903.

D. H. KOOKER, *President.*E. O. SPINNEY, *Secretary.*

Annual statement for the fiscal year ending December 31, 1906.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 890.29	Loans on real estate.....	\$ 76,883.65
Dues installment stock.....	25,674.42	Bills payable.....	5,900.00
Full paid stock.....	8,048.69	Loans on stock pledged.....	3,656.00
Prepaid stock.....	6,562.55	Prepaid stock.....	180.53
Premium and interest.....	10,243.58	Installments on stock withdrawn.....	7,346.21
Interest 8 per cent stock.....	118.97	Full paid stock withdrawn.....	3,605.33
Fines.....	144.38	Interest coupons paid.....	983.03
Stock loans repaid.....	805.00	Paid up stock dividends.....	2,704.53
Bills payable.....	5,758.00	Taxes and insurance paid.....	520.40
Loans repaid.....	12,927.56	Paid commissions.....	7,187.47
Contingent fund.....	744.00	Certificate of deposit.....	6,260.25
Sales real estate during year.....	1,233.00	Int. bills receivable.....	445.97
Expense fund.....	5,731.27	Petty accounts.....	225.17
Other receipts:		Discount.....	98.46
Bills receivable.....	48,083.39	Office help.....	965.44
Interest on bills receivable.....	1,420.59	Expenses—general.....	586.24
Rent.....	125.00	Office rent.....	275.43
Commissions.....	5,135.87	Advertising.....	990.75
Petty accounts.....	682.22	Postage.....	325.80
From deposits.....	625.50	Legal service.....	64.45
From insurance.....	2.58	Collection and exchange.....	434.05
		Furniture and fixtures.....	552.09
		Real estate.....	256.41
		Advanced by directors, exp. repaid.....	70.44
		Transferred to expense account.....	209.13
		Paid other associations.....	1,935.36
		Paid sundries.....	153.85
		Transfer loan fund.....	45.12
		Office supplies.....	93.14
		Traveling expenses.....	316.70
		Telephone expense.....	24.77
		Incomplete loans.....	76.35
		Cash on hand and in treasury.....	10,840.74
Total receipts.....	\$134,915.86	Total disbursements.....	\$134,915.86

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$117,701.10	Paid in on installment stock.....	\$ 68,453.63
Loans on stock pledged.....	1,794.68	Paid in on full paid stock.....	43,700.00
Real estate acquired.....	5,659.18	Paid in on prepaid stock.....	11,250.01
Due for ins. and taxes from borrowers.....	451.34	Incomplete loans.....	479.25
Other assets:		Profits (undivided).....	1,019.25
Furniture and fixtures.....	445.41	Expense fund.....	86.34
Cash on hand and in treasury.....	10,840.74	Other liabilities:	
		Certificate of deposit.....	10,315.54
		Contingent fund.....	1,026.83
		Dividends paid up stock.....	1,038.50
		Eight per cent coupons.....	973.98
		Petty accounts.....	509.09
Total assets.....	\$136,892.43	Total liabilities.....	\$136,892.43

HOUSE BUILDING, SAVINGS AND LOAN ASSOCIATION.

Located at Hawarden.

Incorporated March 10, 1888. Commenced business March 10, 1888.

J. E. NASH, *President*.A. B. MAYNARD, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 2,546 32	Loans on real estate.....	\$ 149.08
Dues installment stock.....	7,868 88	Installments on stock withdrawn..	1,075.30
Premium.....	2,912 61	Installments on stock matured.....	15,699 62
Interest.....	2,806.53	Int. or profits p'd on st'k withdrawn	265.74
Fines.....	211 95	Taxes and insurance paid.....	764.04
Membership fees.....	10 50	Expenses—salaries:	
Transfer fees.....	8.40	Officers.....	422.00
Loans repaid.....	937.10	Office help.....	50 00
Taxes and insurance repaid.....	385.72	Expenses—general:	
Sales real estate during year.....	676.00	Office rent.....	44.00
Other receipts:		Advertising.....	2.90
Collateral note.....	232.16	Legal service.....	75.00
Rents.....	297.27	Printing and supplies.....	29.20
Miscellaneous.....	14.53	Furniture and fixtures.....	21 80
January installments paid.....	211 38	Other disbursements:	
		Real estate and tax and repairs..	632.39
		Farm mortgages.....	338.00
		Foreclosures.....	214 48
		Sundries.....	155.07
		Cash on hand and in treasury.....	230.67
Total receipts.....	\$30,160.29	Total disbursements.....	\$ 20,160.29
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$53,760.00	Paid in on installment stock.....	\$ 39,392.04
Loans on stock pledged.....	300 00	Installments paid in advance.....	292.25
Premium earned and unpaid.....	705.66	Premium paid in advance.....	61.78
Interest earned and unpaid.....	817.46	Interest paid in advance.....	78 56
Real estate acquired.....	6,370 09	Profits (divided).....	25,629 07
Tax certificates.....	222.97	Profits (undivided).....	185.60
Judgments.....	816 52	Other liabilities:	
Due for ins. and taxes f'm borrowers	301.88	Sundry.....	1 80
Other assets:		Due on matured stock.....	3,444.74
Farm mortgages.....	1,000.00		
Furniture and fixtures.....	124.75		
Fines due and unpaid.....	208 97		
Fines due and unpaid.....	4.91		
Bills received.....	400.00		
Collateral security.....	75.00		
Claims process foreclosure.....	2,741.45		
Secured claim.....	8.65		
Cash on hand and in treasury.....	230.67		
Total assets.....	\$66,068 96	Total liabilities.....	\$ 66,068.96

INTER-STATE BUILDING AND LOAN ASSOCIATION.

Located at Sioux City.

Incorporated May 20, 1888. Commenced business June 1, 1888.

E. C. PETERS, *President*.D. L. PRATT, *Secretary*.

Annual statement for the fiscal year ending December 1, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Dues installment stock	\$23,283.96	Balance overdraft com. fiscal year.	\$ 763.01
Full paid stock	8,070.00	Loans on real estate	18,126.00
Prepaid stock	473.33	Loans on stock pledged	12,007.16
Deposit stock	1,084.63	Installments on stock withdrawn ..	12,984.23
Premium		Installments on stock matured ..	11,000.00
Interest	13,237.41	Installment credited to div'd profits	12,407.23
Fines	680.91	Interest or profits paid on stock	
Profits on real estate sold	132.76	withdrawn and matured	9,463.29
Withdrawal profits	172.77	Taxes and insurance paid	1,692.93
Loans repaid (real estate)	13,975.00	Expenses—salaries:	
Loans repaid (stock loans)	11,997.28	Officers	1,746.40
Sales real estate during year	2,900.00	Office help	480.00
Expense fund	4,974.56	Expenses—general:	
Other receipts:		Sundry expenses	910.21
Real estate rents	502.79	Bills payable	300.00
Contingent fund	718.15	Office rent	317.40
Personal credits	11,525.55	Advertising	118.53
Divided profits	18,043.42	Legal service	45.00
		Commission paid agents	5.77
		Printing and supplies	273.54
		Exchange and collection charges ..	231.05
		Other disbursements:	
		Full paid stock withdrawn	5,700.00
		Prepaid stock withdrawn	300.00
		Deposit stock withdrawn	1,973.49
		Real estate	1,475.37
		Foreclosures	2,049.80
		Judgments	94.00
		Bills payable	11,450.00
		Earnings credited to div'd profits	5,636.19
		Earnings credited to cont'g't fund	718.15
		Personal debts	8,690.58
		Cash on hand and in treasury	869.33
Total receipts	\$121,712.42	Total disbursements	\$121,712.42
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	\$108,425.00	Paid in on installm't stock } class A.	\$ 39,128.18
Loans on stock pledged	5,405.80	} class B.	36,288.81
Real estate acquired	9,866.22	Paid in on full paid stock	26,670.00
Judgments	94.00	Paid in on prepaid stock	474.33
Due for ins. and taxes f'm borrowers	985.05	Incomple't loans and pers'n'l accts	773.09
Other assets:		Profits (divided)	18,939.53
Foreclosure account	2,049.80	Profits (undivided)	603.62
Cash on hand and in treasury	869.33	Surplus, contingent fund	3,312.93
		Other liabilities:	
		Bills payable	2,530.00
Total assets	\$127,695.10	Total liabilities	\$127,695.10

IOWA BUILDING AND LOAN ASSOCIATION.

Located at Des Moines.

Incorporated January 21, 1899. Commenced business February 1, 1899.

JAMES WATT, President.

O. M. KEELER, Secretary.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.		DISBURSEMENTS.	
	AMOUNT.		AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 317 20	Loans on real estate	\$ 7,375.00
Dues installment stock	13,946.92	Loans on stock pledged	1,507.00
Full paid stock	5,490.00	Installments on stock withdrawn	2,211.30
Prepaid stock	460 00	Installments on stock matured	8,306.42
Premium	2,081.73	Interest paid on stock matured	4,393.58
Interest	2,130.44	Int. or profits p'd on st'k withdrawn	1,143.86
Fines	53 78	Taxes and insurance paid	435.97
Transfer fees	2 00	Expenses—salaries:	
Loans repaid	5,464 00	Officers	1,000 00
Taxes and insurance repaid	27 35	Directors	118.00
Sales real estate during year	1,435.90	Office help	150.00
Expense fund	2,435.10	Expenses—general	442.46
Other receipts:		Office rent	455.00
Rents	298.10	Advertising	46.02
Real estate expenses repaid	15 00	Legal service	67.37
Foreclosure costs	194.10	Printing and supplies	95.40
Bills payable	1,750.00	Furniture and fixtures	157 00
Profits real estate	70.82	Other disbursements:	
Profits withdrawals	122.44	Foreclosure costs	96 62
		Bills payable	1,750.00
		Eight per cent stock withdrawn	2,235 00
		Real estate	482 00
		Real estate repairs and expenses	448.78
		Cash on hand and in treasury	3,378.10
Total receipts	\$36,294.88	Total disbursements	\$ 36,294.88
ASSETS.		LIABILITIES.	
	AMOUNT.		AMOUNT.
Loans on real estate	\$44,825 00	Paid in on installment stock	\$ 39,877.09
Loans on stock pledged	2,152 00	Paid in on full paid stock	6,040 00
Real estate acquired	3,487.73	Paid in on prepaid stock	460.00
Due for ins. and taxes f'm borrowers	747 48	Profits (undivided)	8,750.81
Other assets:		Expense fund	119 41
Furniture and fixtures	157 00		
Cash on hand and in treasury	3,378.10		
Total assets	\$54,747.81	Total liabilities	\$ 54,747.81

IOWA BUSINESS MEN'S BUILDING AND LOAN ASSOCIATION.

Located at Marshalltown.

Incorporated September 14, 1891. Commenced business November 4, 1891.

W. S. McBRIDE, *President.*JOHN D. VAIL, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 8,154.29	Loans on real estate.....	\$ 29,212.00
Dues installment stock.....	23,072.09	Loans on stock pledged.....	2,535.00
Full paid stock.....	6,904.73	Installments on stock withdrawn..	15,229.82
Premium.....	5,432.87	Full paid stock withdrawn.....	100.00
Interest.....	4,518.64	Guarantee stock withdrawn.....	2,450.00
Fines.....	355.43	Int. or profits paid on stock with'd'n	1,004.31
Membership fees.....	139.75	Taxes and insurance paid.....	468.70
Transfer fees.....	27.00	Expenses—salaries:	
Loans repaid (real estate).....	6,286.23	Officers.....	670.00
Loans repaid (stock).....	890.00	Officers.....	826.01
Taxes and insurance repaid.....	344.70	Directors.....	60.00
Expense fund.....	162.52	Directors.....	530.00
Other receipts:	3,968.17	Office help.....	520.00
Abstracts.....	14.00	Expenses—general.....	1,211.56
Foreclosures.....	42.94	Office rent.....	468.15
Suspense account.....	3,224.86	Legal service.....	263.70
Returned from expense fund.....	1,185.16	Printing and supplies.....	193.90
Attorney fees.....	906.93	Other disbursements:	
Rents.....	144.10	Agents' commissions.....	67.00
		Collection and exchange.....	340.66
		Membership fees.....	614.57
		Real estate.....	2,111.73
		Foreclosure.....	71.48
		Abstracts.....	9.00
		Contingent fund.....	209.00
		Cash on hand and in treasury.....	5,072.20
Total receipts.....	\$64,714.30	Total disbursements.....	\$ 64,714.30
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$324,656.70	Paid in on installment stock.....	\$181,656.82
Loans on stock pledged.....	6,125.00	Paid in on full paid stock.....	46,970.56
Real estate acquired.....	6,860.93	Paid in on prepaid stock.....	30,956.89
Due for ins. and taxes f'm borrowers	1,330.92	Profits (divided).....	51,911.36
Other assets:		Profits (undivided).....	26,219.05
Foreclosures.....	758.79	Expense fund.....	2,046.61
Abstracts.....	24.92	Other liabilities:	
Cash on hand and in treasury.....	5,072.20	Contingent fund.....	762.45
		Rents.....	922.52
		Over and short.....	6.72
		Suspense account.....	3,294.85
Total assets.....	\$344,818.48	Total liabilities.....	\$344,818.48

IOWA CENTRAL BUILDING AND LOAN ASSOCIATION.

Located at Des Moines.

Incorporated March 3, 1890, Commenced business April 1, 1890.

J. A. T. HULL, *President.*GEORGE A. QUIMBY, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 4,983.42	Loans on real estate.....	\$227,645.00
Dues installment stock.....	160,056.95	Loans on stock pledged.....	20,120.00
Full paid stock.....	146,200.00	Installments on stock withdrawn...	61,792.59
Rents.....	1,462.55	Prepaid and full p'd st'k withdrawn	118,585.00
Premium.....	64,018.70	Interest and dividends on prepaid	
Interest.....	58,817.55	and paid up debenture bonds.....	37,988.24
Fines.....	3,216.28	Taxes and insurance paid.....	3,481.50
Membership fees.....	878.09	Losses on real estate.....	790.47
Transfer fees.....	182.25	Expenses:	
Loans repaid.....	95,048.62	Officers.....	12,500.00
Taxes and insurance repaid.....	2,173.13	Directors.....	703.53
Foreclosure.....	2,103.96	Office help.....	4,733.95
Expense fund.....	25,139.54	Expenses—general:	
Other receipts:		Agents' expenses.....	842.36
Surplus bal. profits on 8 per ct. st'k	10,237.05	Office rent.....	900.00
Withdrawal profits.....	4,772.36	Advertising.....	282.85
Profits c't's cancelled acct. arr'ge	518.13	Legal service.....	15.00
Profits transferred from surplus...	10,846.01	Printing and supplies.....	824.85
Exp. account prepaid and paid up.	4,144.31	Furniture and fixtures....	30.00
Accounts payable.....	155.00	Admission fees and com. to agents	2,898.19
Accounts receivable.....	224.00	Postage and sundries.....	2,283.80
		Mortgage fees.....	2,246.25
		Accounts receivable.....	34.00
		Real estate.....	20,783.29
		Foreclosures.....	2,945.14
		Debenture bonds.....	44,600.00
		Surplus transferred to profits	10,348.01
		Cash on hand and in treasury.....	5,407.78
Total receipts.....	\$594,628.00	Total disbursements.....	\$594,628.00
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$120,4475.00	Paid in on installment stock.....	\$573,888.76
Loans on stock pledged.....	27,838.00	Paid in on full paid stock.....	311,650.00
Real estate acquired.....	49,515.71	Paid in on prepaid stock.....	39,250.00
Real estate sold under contract.	2,807.62	Debenture bonds.....	33,700.00
Due for ins. and taxes f'm borrowers	3,766.16	Profits (divided).....	385,798.40
Other assets:		Surplus.....	11,312.08
Foreclosures.....	3,191.77		
Cash on hand and in treasury.....	3,597.09		
Total assets.....	\$129,4494.24	Total liabilities.....	\$129,4494.24

IOWA CITY BUILDING AND LOAN ASSOCIATION.

Located at Iowa City.

Incorporated April 6, 1895. Commenced business April 10, 1895.

DR. C. J. SHRAEDER, *President*.J. E. SWITZER, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 27.17	Loans on real estate.....	\$ 9,127.76
Dues installment stock.....	3,388.85	Installments on stock withdrawn..	12.00
Full paid stock.....	2,700.00	Int. or profits p'd on st'k withdrawn	21
Prepaid stock.....	1,820.00	Expenses—salaries:	
Premium.....	489.45	Officers.....	86.61
Interest.....	391.24	Expenses—general:	
Fines.....	2.10	Advertising.....	14.00
Membership fees.....	53.09	Legal service.....	8.65
Transfer fees.....	1.00	Printing and supplies.....	20.60
Expense fund.....	54.78	Other disbursements:	
Other receipts:		Bills payable.....	1,800.00
Bills payable.....	2,500.00	Discount on advanced payments.....	2.96
		Interest on bills payable.....	86.43
		Transfer from expense fund to	
		loan fund.....	1.75
		Sundry items.....	85.89
		Cash on hand and in treasury.....	186.75
Total receipts.....	\$11,417.59	Total disbursements.....	11,417.59
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$11,100.00	Paid in on installment stock.....	\$ 5,056.70
Premium earned and unpaid.....	45.80	Paid in on full paid stock.....	2,700.00
Interest earned and unpaid.....	38.00	Paid in on prepaid stock.....	1,890.00
Other assets:		Installments paid in advance.....	82.25
Stock withdrawn.....	12.00	Incompleted loans.....	123.24
Cash on hand and in treasury.....	188.75	Profits (divided).....	294.18
		Profits (undivided).....	592.27
		Expense fund.....	6.71
		Other liabilities:	
		Bills payable.....	700.00
Total assets.....	\$11,384.85	Total liabilities.....	\$11,344.35

IOWA DEPOSIT AND LOAN COMPANY.

Located at Des Moines.

Incorporated November 19, 1890. Commenced business November 19, 1890.

JOHN WYMAN, *President*.E. W. BROOKS, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 6,286.63	Loans on real estate.....	\$ 22,625.00
Dues installment stock.....	92,166.14	Loans on stock pledged.....	10,290.04
Full paid stock.....	2,792.00	Installments on stock withdrawn..	198,272.25
Premium.....	42,851.39	Certificate of deposit.....	1,389.87
Fines.....	1,373.46	Int. or profits p'd on st'k withdrawn	4,214.30
Membership fees.....	293.15	Taxes and insurance paid.....	4,607.53
Transfer fees.....	140.35	Expenses—salaries:	
Loans repaid.....	103,306.65	Officers.....	2,790.00
Taxes and insurance repaid.....	4,254.83	Office help.....	2,977.50
Sales real estate during year.....	2,374.16	Expenses—general.....	6,753.24
Expense fund.....	12,290.51	Office rent.....	685.00
Personal accounts.....	8,481.41	Advertising.....	205.28
Profits.....	11,691.18	Printing supplies.....	511.59
Certificate of deposit.....	485.24	Other disbursements:	
Real estate in foreclosure.....	12,936.26	Real estate.....	11,114.84
Contingent and reserve fund.....	699.90	Foreclosures.....	21,252.51
Bills payable.....	6,500.00	Contingent and reserve fund.....	4,291.42
Inst. stock reinstated.....	2,137.56	Bills payable.....	6,500.00
Suspense account.....	3,000.00	Bills receivable.....	737.50
Bills receivable.....	175.00	Real estate sold on contract.....	2,196.00
		Personal accounts.....	8,976.34
		Cash on hand and in treasury.....	5,858.40
Total receipts.....	\$316,218.61	Total disbursements.....	\$316,218.61

IOWA DEPOSIT AND LOAN COMPANY—CONTINUED.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	\$322,426 00	Paid in on installment stock	\$310,679 87
Loans on stock pledged	8,772.28	Paid in on full paid stock	28,400.00
Premium earned and unpaid	5,024.55	Paid in on prepaid stock	23,932 49
Real estate acquired	16,210.82	Installments paid in advance	5,689.98
Due for ins. and taxes f'm borrowers	2,467.66	Premium paid in advance	246 88
Other assets:		Profits (undivided)	11,232 51
Office furniture and fixtures	451 20	Expense fund	635 41
Foreclosures	19,768.78	Other liabilities:	
Real estate sold on contract	2,198 00	Certificate of deposit	589 24
Bills receivable	563.50	Contingent and reserve fund	1,830 75
Cash on hand and in treasury	5,858.40	Sundry accounts	560.64
Total assets	\$382,787 17	Total liabilities	\$382,787 17

IOWA MUTUAL BUILDING AND LOAN ASSOCIATION.

Located at Dubuque.

Incorporated April 16, 1890. Commenced business April 16, 1890.

C. A. VOLKER, *President.*C. D. HAYDEN, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 1,778 02	Loans on real estate	\$ 15,050.00
Dues installment stock	87,938 41	Real estate	16,900.00
Full paid stock	2,150 00	Loans on stock pledged	1,935.00
Prepaid stock	294 00	Installments on stock withdrawn	
Premium	8,514 86	and profits	44,093 84
Interest	7,065.65	Full paid stock withdrawn	7,000 00
Fines	164.75	Prepaid stock withdrawn	4,441.74
Membership fees	36.35	Int. or profits paid on full paid stock	1,543 26
Transfer fees	15.00	Taxes and insurance paid	8,674 73
Loans repaid	33,923 20	Expenses—salaries:	
Taxes and insurance repaid	2,148.48	Officers	1,200.00
Sales real estate during year	500 00	Directors	318.00
Expense fund	5,433.24	Office help	1,323.00
Other receipts:		Expenses—general:	
Lapsed stock	600.61	Office rent	300.00
Withdrawal profits	1,794 94	Advertising	113 25
Total receipts	\$102,382 61	Legal service	200.55
		Printing and supplies	410.87
		Traveling expenses	173.45
		Collection fees	820 73
		Sundry expenses	447.00
		Cash on hand and in treasury	2,433.09
Total receipts	\$102,382 61	Total disbursements	\$102,382 61

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	\$128,575.00	Paid in on installment stock	\$141,868.44
Loans on stock pledged	1,701.00	Paid in on full paid stock	12,400.00
Premium earned and unpaid	1,323.59	Paid in on prepaid stock	16,532.51
Interest earned and unpaid	1,107.10	Installments paid in advance	1,634 00
Real estate acquired	27,160 00	Profits (divided), 7 per cent unpaid	420.33
Due for ins. and taxes f'm borrowers	7,394.44	Profits (undivided)	2,435.69
Other assets:		Expense fund	500.00
Furniture and fixtures	1,156.64		
Suspense account	4,635.11		
Cash on hand and in treasury	2,433.09		
Total assets	\$175,490 97	Total liabilities	\$175,490.97

IOWA SAVINGS AND LOAN ASSOCIATION.

Located at Des Moines.

Incorporated August 14, 1889. Commenced business September 1, 1889.

O. G. MCCARTHY, *President*.W. W. WOODWARD, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Dues installment stock.....	\$171,695.09	Bal. overdraft at com. fiscal year...	\$ 399.65
Full paid stock.....	27,100 00	Loans on real estate.....	257,975.00
Premium.....	69,212 81	Loans on stock pledged.....	39,185.00
Interest.....	57,522 20	Installments on stock withdrawn...	81,265.26
Fines.....	2,361 88	Real estate.....	10,699.74
Transfer fees.....	13.10	Foreclosures.....	21,724.52
Loans repaid.....	105,660 00	Int. or profits paid on stock withd'n	24,871.55
Expense fund.....	13.20	Sundry personal accounts.....	9,856.61
	22,677.33	Installments refunded.....	60.00
Other receipts:		Expenses—salaries:	
Stock loans repaid.....	28,658.65	Officers.....	11,455.17
Fees, closing loans.....	2,856 80	Office help.....	2,163.31
Sundry profits.....	426 87	Expenses—general.....	1,976.19
Sundry personal accounts.....	8,337.84	Collection account.....	4 12
Real estate account.....	3,217.87	Office rent.....	720 00
Foreclosure.....	1,328 13	Expense dues refunded.....	154.07
Loss and gain account.....	2 95	Advertising.....	1,040 70
Withdrawal account.....	83.21	Loss and gain.....	5.75
		Legal service.....	3,254 45
		Agents' expenses.....	496.83
		Personal account.....	254 40
		Furniture and fixtures.....	30 95
		Other disbursements:	
		Eight per cent stock withdrawn..	17,900.00
		Prepaid stock withdrawn.....	225 00
		Dividends on prepaid stock..	348 62
		Interest on 8 per cent stock.....	8,126.70
		Sundry other profits.....	607.65
		Contingent account.....	1,745 79
		Collection charges.....	2,973.42
		Cash on hand and in treasury.....	1,269.88
Total receipts.....	\$500,568.33	Total disbursements.....	\$500,568 33
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$107,0910 86	Paid in on installment stock.....	\$986,271.36
Loans on stock pledged.....	46,783.00	Paid in on full paid stock.....	100,600.00
Premium earned and unpaid.....	26,096.05	Paid in on prepaid stock.....	40,065.00
Interest earned and unpaid.....	33,076.91	Profits (apportioned).....	251,267 20
Real estate acquired.....	5,488.14	Contingent fund.....	10,000 00
Due for ins. and taxes f'm borrowers		Expense fund.....	2,583 67
Other assets:			
Real estate sold under contract...	7,182.39		
Cash on hand and in treasury.....	1,369.88		
Total assets.....	\$119,0907.23	Total liabilities.....	\$119,0907.23

KEOKUK LOAN AND BUILDING ASSOCIATION.

Located at Keokuk.

Incorporated March 2, 1872. Commenced business March 2, 1872.

SAMUEL E. CAREY, *President.*J. A. M. COLLINS, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 1,118.97	Loans on real estate	\$ 27,331.18
Dues installment stock	23,127.20	Installments on stock withdrawn	18,082.05
Premium	4,719.53	Int. or profits p'd on st'k withdrawn	18,941.45
Interest	15,788.18	Taxes and insurance paid	3,058.09
Loans repaid	36,881.00	Expenses—salaries:	
Taxes and insurance repaid	1,048.17	Officers	1,036.00
Expense fund	841.29	Directors	124.16
Other receipts:		Office help	159.00
Salary returned	336.00	Expenses—general:	
Bills payable	59,125.18	Office rent	129.15
Stock Keokuk Mercantile Co.	1,900.00	Legal services	38.12
		Printing and supplies	70.05
		Other disbursements:	
		Stock Keokuk Mercantile Co	1,900.00
		Paid by other series back to "B"	498.80
		Salary secretary extra	250.00
		Sundry expense	88.08
		Bills payable	73,962.40
		Cash on hand and in treasury	1,434.92
Total receipts	\$147,888.45	Total disbursements	\$147,888.45
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	\$188,810.66	Paid in on installment stock	\$ 86,228.80
Real estate acquired	2,900.00	Profits (divided)	27,881.74
Due for ins. and taxes f'm borrowers	3,591.10	Other liabilities:	
Cash on hand and in treasury	1,434.92	Bills payable	72,616.14
Total assets	\$196,736.68	Total liabilities	\$196,736.68

LAKE CITY BUILDING AND LOAN ASSOCIATION.

Located at Lake City.

Incorporated August 26, 1893. Commenced business September 1, 1895.

L. F. DANFORTH, *President.*G. B. WHEELER, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 465.89	Loans on real estate	\$ 3,525.00
Dues installment stock	3,085.40	Installments on stock withdrawn	129.00
Premium	159.60	Int or profits p'd on st'k withdrawn	2.55
Interest	179.59	Expenses—salaries:	
Fines	50	Officers	100.00
Membership fees	9.00	Expenses—general	11.25
Transfer fees	1.00	Other disbursements:	
Other receipts:		Bills payable	210.00
Bills payable	210.00	Interest on bills payable	11.75
		Cash on hand and in treasury	101.43
Total receipts	\$ 4,090.98	Total disbursements	\$ 4,090.98
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	\$ 3,925.00	Paid in on installment stock	\$ 3,830.40
Premium earned and unpaid	4.80	Profits (divided)	243.39
Interest earned and unpaid	5.34	Profits (undivided)	8.48
Other assets:		Expense fund	35.37
Delinquent dues	4.40		
Stationery and books	71.25		
Cash on hand and in treasury	101.43		
Total assets	\$ 4,112.63	Total liabilities	\$ 4,112.63

LA PORTE BUILDING AND LOAN ASSOCIATION.

Located at La Porte City.

Incorporated March 17, 1884. Commenced business April 2, 1884.

P. L. HAYZLETT, *President*.A. VAN VALKENBURG, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 645 08	Loans on real estate.....	\$ 2,500.00
Dues installment stock.....	4,289.00	Installments on stock withdrawn ..	275.00
Premium.....	250 00	Installments on stock matured....	1,700.00
Interest.....	1,986.41	Int. or profits p'd on st'k withdrawn	124 25
Fines.....	16.50	Taxes and insurance paid.....	56.27
Membership fees.....	4.00	Expenses—salaries:	
Transfer fees.....	50	Officers.....	185 00
Loans repaid.....	1,000.00	Expenses—general:	
Other receipts:		Legal services.....	24.15
Sale pass books.....	2.25	Printing and supplies.....	25.70
Orders outstanding.....	720.00	Other disbursements:	
Total receipts.....	\$ 8,693 74	Foreclosure costs.....	50.33
		Orders outstanding.....	795.00
		Reincorporating expenses.....	20.10
		Interest on outstanding orders....	15.90
		Auditing committee.....	10.00
		Cash on hand and in treasury.....	3,112.04
		Total disbursements.....	\$ 8,693.74
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$25,235.00	Paid in on installment stock.....	\$ 20,274.00
Loans on stock pledged.....	800 00	Profits (divided).....	8,350.25
Interest earned and unpaid.....	173 89	Profits (undivided).....	1.97
Real estate acquired.....	573 19	Other liabilities:	
Other assets:		Order outstanding.....	655.00
Dues unpaid.....	7.00		
Fines unpaid.....	20.20		
Cash on hand and in treasury.....	3,112.04		
Total assets.....	\$29,281.32	Total liabilities.....	\$ 29,281.32

LEE COUNTY LOAN AND BUILDING ASSOCIATION.

Located at Keokuk.

Incorporated September 1, 1885. Commenced business September 1, 1885.

SAMUEL E. CARRY, *President*.J. A. M. COLLINS, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 219.57	Loans on real estate.....	\$ 6,500 10
Dues installment stock.....	8,519.00	Installments on stock withdrawn ..	5,841 00
Premium.....	1,446.75	Int. or profits p'd on st'k withdrawn	3,893 63
Interest.....	5,309 07	Taxes and insurance paid.....	756.01
Loans repaid.....	5,213 53	Expenses—salaries:	
Taxes and insurance repaid.....	126 71	Officers.....	336 00
Expense fund.....	29.00	Directors.....	40 00
Other receipts:		Office help.....	17.50
Salary returned.....	36.00	Expenses—general:	
Bills payable.....	16,045.59	Office rent.....	61.10
		Advertising.....	14 60
		Printing and supplies.....	12.15
		Other disbursements:	
		Bills payable.....	19,457.50
		Cash on hand and in treasury.....	100.96
Total receipts.....	\$36,944.23	Total disbursements.....	\$ 36,944.22

LEE COUNTY LOAN AND BUILDING ASSOCIATION—CONTINUED.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	\$169,185.86	Paid in on installment stock	\$ 84,984.80
Due for ins. and taxes f'm borrowers.	1,827.93	Profits (divided)	44,812.53
Cash on hand and in treasury	100.96	Other liabilities:	
		Bills payable	41,817.92
Total assets	\$171,114.75	Total liabilities	\$171,114.75

LE MARS BUILDING AND LOAN ASSOCIATION.

Located at Le Mars.

Incorporated December, 1892. Commenced business January 1, 1893.

I. S. STRUBLE, *President.*A. W. PARTRIDGE, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Dues installment stock	\$29,787.81	Overdraft at com of fiscal year....	\$ 264.54
Full paid stock	1,300.00	Loans on real estate	17,158.20
Prepaid stock	5,694.00	Loans on stock pledged	9,433.09
Premium	13,744.25	Installments on stock withdrawn...	36,823.07
Interest		Profits on stock withdrawn	5,400.90
Fines	879.37	Interest paid on stock withdrawn	
Membership fees	128.00	and bills payable	1,065.79
Transfer fees	33.00	Loss on withdrawals	173.30
Loans repaid	25,358.09	Taxes and insurance paid	1,042.20
Taxes and insurance repaid	366.00	Expenses—salaries:	
Sales real estate during year	1,578.38	Officers	2,566.84
Expense fund	6,513.86	Directors	872.50
Other receipts:		Office help	1,296.00
Withdrawal profits	601.00	Expenses—general:	
Real estate sale under contract	25.00	Traveling expenses	444.40
Foreclosure account	930.68	Office rent	245.00
Stock in other associations	1,909.73	Sundries	604.88
Suspended account	13.57	Advertising	17.75
Bills payable	806.89	Collection charges	334.96
		Legal service	191.93
		Interest expense fund	162.49
		Printing and supplies	369.43
		Agents' commissions	1,002.83
		Sundry expenses	60.57
		Redemption stock	33.40
		Loss on withdrawals	241.53
		Discount on advance payments	68.96
		Stock in other associations	92.85
		Bills payable	1,874.00
		Real estate sold under contract	250.00
		Cash div. on full paid and prepaid	1,313.10
		Foreclosures	1,706.26
		Loss on real estate	300.49
		Real estate	4,074.60
		Cash on hand and in treasury	499.37
Total receipts	\$89,368.63	Total disbursements	\$ 89,368.63

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	\$93,139.47	Paid in on installment stock	\$ 69,511.01
Loans on stock pledged	8,460.00	Paid in on full paid stock	12,900.00
Premium earned and unpaid	1,368.87	Paid in on prepaid stock	12,724.00
Interest earned and unpaid		Installments paid in advance	731.60
Real estate acquired	8,070.24	Profits (divided)	17,946.86
Due for ins. and taxes f'm borrowers	1,066.66	Profits (undivided)	35.52
Other items:		Expense fund	23.18
Furniture and fixtures	150.00	Other liabilities:	
Real estate sold under contract	235.00	Dividends unpaid	721.53
Discount on advance payment	63.60	Suspended accounts	98.07
Fines unpaid	234.98	Bills payable	1,331.89
Foreclosure account	1,706.26		
Bills receivable	1,000.00		
Cash on hand and in treasury	499.37		
Total assets	\$115,991.25	Total liabilities	\$115,991.25

LINN COUNTY BUILDING AND LOAN ASSOCIATION.

Located at Marion.

Incorporated May 29, 1886. Commenced business May 29, 1886.

T. R. ALEXANDER, *President.*C. H. KURTZ, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 2,179.70	Loans on real estate.....	\$ 10,220.00
Dues installment stock.....	28,789.13	Installments on stock withdrawn...	2,986.28
Interest.....	2,645.19	Installments on stock matured.....	18,008.64
Fines.....	64.85	Taxes and insurance paid.....	19.28
Taxes and insurance repaid.....	34.58	Expenses—salaries:	
Other receipts:		Officers.....	200.00
Rents.....	12.00	Expenses—general:	
		Sundry expenses.....	10.50
		Legal service.....	15.00
		Printing and supplies.....	22.75
		Other disbursements:	
		Real estate.....	754.89
		Interest paid on over drafts.....	6.02
		Cash on hand and in treasury.....	482.09
Total receipts.....	\$33,785.45	Total disbursements.....	\$ 33,785.45
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$35,535.00	Paid in on installment stock.....	\$ 36,527.54
Real estate acquired.....	754.89	Profits undivided.....	253.84
Due for ins. and taxes f'm borrowers	9.40		
Cash on hand and in treasury.....	492.09		
Total assets.....	\$36,781.88	Total liabilities.....	\$ 36,781.88

LYON COUNTY BUILDING AND LOAN ASSOCIATION.

Located at Rock Rapids.

Incorporated September 10, 1895. Commenced business September 10, 1895.

H. B. PIERCE, *President.*A. H. DAVISON, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Dues installment stock.....	\$ 1,573.72	Loans on real estate.....	\$ 1,550.00
Premium.....	36.24	Loans on stock pledged.....	60.00
Interest.....	72.69	Expenses—salaries:	
Fines.....	3.85	Officers.....	75.00
Expense fund.....	249.39	Expenses—general:	
Other receipts:		Sundry expenses.....	28.95
Expenses advanced.....	62.04	Advertising.....	10.00
		Printing and supplies.....	197.48
		Cash on hand and in treasury.....	76.00
Total receipts.....	\$ 1,997.43	Total disbursements.....	\$ 1,997.43
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$ 1,550.00	Paid in on installment stock.....	\$ 1,561.07
Loans on stock pledged.....	60.00	Installments paid in advance.....	12.65
Cash on hand and in treasury.....	76.00	Profits (divided).....	83.51
		Profits (undivided).....	28.77
Total assets.....	\$ 1,686.00	Total liabilities.....	\$ 1,686.00

LYONS BUILDING AND LOAN ASSOCIATION.

Located at Clinton.

Incorporated February 21, 1881. Commenced business March 8, 1881.

D. B. SNYDER, *President.*M. E. JORDAN, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 1,214.83	Loans on real estate.....	\$ 11,000.00
Dues installment stock.....	23,099.30	Loans on stock pledged.....	2,046.00
Interest.....	4,699.16	Installments on stock withdrawn...	34,046.04
Fines.....	174.89	Taxes and insurance paid.....	161.28
Loans repaid.....	20,462.00	Expenses—salaries:	
Taxes and insurance repaid.....	71.70	Officers.....	350.00
Other receipts:		Sundry.....	28.50
Rents.....	185.75	Expenses—general.....	45.22
Books.....	2.00	Office rent.....	100.00
		Advertising.....	8.40
		Legal service.....	19.50
		Printing and supplies.....	8.00
		Other disbursements:	
		Real estate.....	20.00
		Repairs on real estate.....	38.09
		Taxes and insurance.....	144.73
		Cash on hand and in treasury.....	1,907.97
Total receipts.....	\$49,909.63	Total disbursements.....	\$ 49,909.63
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$56,500.00	Paid in on installment stock.....	\$ 61,336.35
Loans on stock pledged.....	1,838.00	Interest paid in advance.....	172.96
Interest earned and unpaid.....	688.41	Profits (divided).....	4,632.13
Real estate acquired.....	6,254.84	Profits (undivided).....	1,040.95
Due for ins. and taxes f'm borrowers.	374.81	Expense fund.....	351.54
Cash on hand and in treasury.....	1,927.87		
Total assets.....	\$67,583.93	Total liabilities.....	\$ 67,583.93

MAQUOKETA BUILDING AND SAVINGS ASSOCIATION.

Located at Maquoketa.

Incorporated August, 1887. Commenced business September 1, 1887.

W. B. SUTHERLAND, *President.*C. W. FARR, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 805.96	Loans on real estate.....	\$ 15,835.00
Dues installmet st'k and int. on loan	33,786.18	Loans on stock pledged.....	2,481.28
Interest on personal notes.....	28.28	Install on st'k withdrawn and div.	26,568.36
Membership fees.....	10.15	Expenses—salaries:	
Loans repaid.....	11,076.91	Officers.....	260.00
Other receipts:		Expenses—general:	
Overpaid by secretary.....	27.13	Printing and supplies.....	37.35
		Other disbursements:	
		Interest on bills payable.....	199.45
		Sundry expenses.....	28.50
		Cash on hand and in treasury.....	309.68
Total receipts.....	\$45,684.61	Total disbursements.....	\$ 45,684.61

MAQUOKETA BUILDING AND SAVINGS ASSOCIATION—CONTINUED.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$75,848.56	Paid in on installment stock.....	\$ 75,792.74
Loans on stock pledged.....	1,486.13	Profits (undivided).....	1,783.95
Interest earned and unpaid.....	688.16	Surplus.....	175.68
Other assets:		Other liabilities:	
Due from members.....	215.61	Bills payable.....	724.50
Cash on hand and in treasury.....	309.68	Sinking fund.....	34.14
		Due secretary.....	27.13
Total assets.....	\$78,548.14	Total liabilities.....	\$ 78,548.14

MASON CITY BUILDING AND LOAN ASSOCIATION.

Located at Mason City.

Incorporated February, 1890. Commenced business February, 1890.

JOHN D. GLASS, *President.*R. VALENTINE, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 4,291.58	Loans on real estate.....	\$ 21,910.25
Dues installment stock.....	38,241.00	Installments on stock withdrawn....	32,844.00
Premium.....	2,890.68	Int or profits paid on stock with'd'n	11,263.49
Interest.....	4,240.88	Taxes and insurance paid.....	523.02
Fines.....	395.48	Expenses—salaries.....	
Membership fees.....	59.80	Officers.....	600.00
Transfer fees.....	1.00	Expenses—general:	
Loans repaid.....	14,905.55	Printing and supplies.....	133.23
Sales real estate during year.....	1,800.00	Cash on hand and in treasury.....	3,608.87
Other receipts:			
Rents.....	60.00		
Total receipts..	\$70,885.86	Total disbursements.....	\$ 70,885.86

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$122,655.00	Paid in on installment stock.....	\$106,134.00
Premium earned and unpaid.....	80.30	Installments paid in advance.....	1,015.00
Interest earned and unpaid.....	308.88	Premium paid in advance.....	51.06
Real estate acquired.....	875.15	Interest paid in advance.....	193.34
Judgments.....	3,863.45	Profits (divided).....	24,128.18
Other assets:		Profits (undivided).....	129.02
Dues unpaid.....	758.00		
Cash on hand and in treasury.....	3,608.87		
Total assets.....	\$131,650.60	Total liabilities.....	\$131,650.60

MECHANICS BUILDING ASSOCIATION.

Located at Sioux City.

Incorporated May 21, 1881. Commenced business June 1, 1881.

GEORGE D. PERKINS, *President*.E. H. BUCKNAM, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 1,253.81	Loans on real estate.....	\$ 4,675.80
Dues installment stock.....	7,610.00	Loans on st'k pledged and tax cfts..	6,950.00
Interest.....	3,377.20	Installments on stock withdrawn ..	1,384.00
Fines.....	95.23	Taxes and insurance paid.....	1,217.23
Loans repaid.....	6,420.00	Expenses—salaries:	
Taxes and insurance repaid.....	140.55	Officers.....	480.00
Other receipts:		Expense—general:	
Suspense account.....	2 00	Office rent.....	60.00
		Advertising.....	2 00
		Legal service.....	25.00
		Printing and supplies.....	23 80
		Sundry.....	46.25
		Other disbursements:	
		Real estate.....	25.00
		Cash on hand and in treasury.....	4,009 81
Total receipts.....	\$18,898 69	Total disbursements.....	\$ 18,893.69
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$45,784.75	Paid in on installment stock.....	\$ 52,853.00
Loans on stock pledged.....	8,510.00	Profits (undivided).....	17,053.21
Real estate acquired.....	6,735.25		
Tax certificates.....	1,500 00		
Judgments.....	1,556.40		
Other assets:			
Unpaid dues.....	1,674 00		
Personal loans.....	120.00		
Cash on hand and in treasury.....	4,009.81		
Total assets.....	\$69,910.21	Total liabilities.....	\$ 69,910.21

MERCHANTS AND MECHANICS LOAN, BUILDING AND SAVINGS ASSOCIATION.

Located at Davenport.

Incorporated February 13, 1889. Commenced business March 4, 1889.

P. W. McMANUS, *President*.JOSEPH OCHS, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 2,082.23	Loans on real estate.....	\$ 18,800.00
Dues installment stock.....	19,093 00	Loans on stock pledged.....	10,185.00
Interest.....	10,216.62	Installments on stock withdrawn...	5,189.00
Fines.....		Int. or profits p'd on st'k withdrawn	519.11
Membership fees.....	585 07	Expenses—salaries.....	750.00
Transfer fees.....		Expenses—general.....	12.75
Loans repaid (real estate).....	15,600 00	Advertising.....	27.40
Loans repaid (stock).....	2,630 00	Legal service.....	10.00
Taxes and insurance repaid.....	15.40	Printing and supplies.....	33.05
Other receipts:		Other disbursements:	
Company B armory settlement....	2,000.00	Bills payable.....	13,000.00
		Interest on bills payable.....	254.85
		Foreclosures.....	1,077.47
		Cash on hand and in treasury.....	2,414.19
Total receipts.....	\$32,222.32	Total disbursements.....	\$ 52,222.32

**MERCHANTS AND MECHANICS LOAN, BUILDING AND SAVINGS ASSOCIATION—
CONTINUED.**

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$154,600 00	Paid in on installment stock.....	\$131,957.00
Loans on stock pledged.....	18,958 00	Profits (divided).....	45,507.31
Interest earned and unpaid.....	1,774.87		
Other assets:			
Unpaid installments.....	2,578 50		
Unpaid fines.....	780.51		
Foreclosures.....	1,208.54		
Furniture.....	150.00		
Cash on hand and in treasury.....	2,414.19		
Total assets.....	\$177,404.51	Total liabilities.....	\$177,464.31

MUSCATINE BUILDING AND LOAN ASSOCIATION.

Located at Muscatine.

Incorporated September 23, 1892. Commenced business September 23, 1892.

JNO. M. GOBBLE, *President.*

W. M. KENNEDY, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 832.61	Loans on real estate.....	\$ 4,555.61
Dues installment stock.....	7,126.95	Loans on stock pledged.....	1,965.00
Full paid stock.....	100 00	Installments on stock withdrawn ..	2,622.75
Premium.....	1,578 83	Int. or profits p'd on st'k withdrawn	172.74
Interest.....	1,280.13	Taxes and insurance paid.....	10 65
Fines.....	72.30	Interest paid on advance payments	18.65
Membership fees.....	25 00	Expenses—salaries:	
Transfer fees.....	.25	Officers.....	600.00
Loans repaid.....	1,800 00	Expenses—general:	
Sales real estate during year.....	400 00	Advertising.....	8.00
Expense fund.....	1,077.15	Printing and supplies.....	8.50
Other receipts:		Agent's commission.....	4.90
Withdrawal profits.....	441.93	Other disbursements:	
Rent.....	5 00	Transferred from ex. to loan fund	300.00
Real estate.....	31.04	Sundry expenses.....	23.22
Account certificates.....	6.00	Real estate.....	431.00
Total receipts.....	\$14,267.19	Cash on hand and in treasury.....	3,491.70
		Total disbursements.....	\$ 14,267.19
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$25,534.22	Paid in on installment stock.....	\$ 30,036.50
Loans on stock pledged.....	1,985.00	Paid in on full paid stock.....	100 00
Real estate acquired.....	31.04	Interest paid in advance.....	443.88
Due for ins. and taxes f'm borrowers	10.05	Profits (undivided).....	236.21
Other assets:		Expense fund.....	1,184.40
Sundry expenses.....	649.65		
Transferred from expense fund ..	300.00		
Cash on hand and in treasury.....	3,491.70		
Total assets.....	\$32,001.66	Total liabilities.....	\$ 32,001.66

MUTUAL BENEFIT BUILDING AND LOAN ASSOCIATION.

Located at Atlantic.

Incorporated January 8, 1891. Commenced business January 8, 1891.

R. G. PHILIPS, *President.*GEO. E. PENNELL, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 637.43	Loans on real estate.....	\$ 28,857.51
Dues installment stock.....	12,884.50	Loans on stock pledged.....	3,075.00
Prepaid stock.....	2,155.00	Installments on stock withdrawn...	3,816.54
Premium.....	6,384.45	Int. or profits paid on stock with-	
Interest.....	7,584.99	drawn and interest coupons.....	1,645.47
Fines.....	1,062.12	Taxes and insurance paid.....	1,324.47
Loans repaid.....	9,239.00	Expenses—salaries:	
Taxes and insurance repaid.....	896.39	Officers.....	1,600.00
Real estate during year.....	791.43	Directors.....	347.00
Expense fund.....	2,908.40	Expenses—general:	
Other receipts:		Examination of property.....	217.08
Withdrawal fees.....	29.50	Office rent, fuel and light.....	235.90
Rents.....	5.00	Advertising.....	67.50
Sheriff's certificates.....	2,072.83	Sundries.....	146.00
Bills receivable (expense account).	55.65	Legal service.....	192.91
Profit and loss items.....	29.75	Printing and supplies.....	76.73
Personal account.....	91.90	Postage and exchange.....	280.11
		Agents commission.....	91.90
		Other disbursements:	
		Bills receivable.....	24.85
		Transferred to expense from earn-	
		ings of prepaid stock.....	922.20
		Transferred expense account—	
		withdrawals.....	29.50
		Sheriff's certificates.....	1,180.21
		Real estate.....	284.62
		Transferred from earnings to dues	
		Cash on hand and in treasury.....	1,768.65
Total receipts.....	\$46,307.83	Total disbursements.....	\$ 46,307.83
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$129,347.21	Paid in on installment stock.....	\$ 50,625.77
Loans on stock pledged.....	4,050.00	Paid in on full paid stock.....	5,600.00
Real estate acquired.....	2,716.69	Paid in on prepaid stock.....	44,195.00
Tax certificates.....	1,074.14	Profits (undivided).....	41,337.86
Due for ins. and taxes f'm borrowers.	569.88	Other liabilities:	
Other assets:		Treasurer's expense account over-	
Sheriff's certificates.....	2,111.28	drawn.....	130.15
Expense.....	121.28		
Cash on hand and in treasury.....	1,898.80		
Total assets.....	\$141,888.78	Total liabilities.....	\$141,888.78

MUTUAL BUILDING AND LOAN ASSOCIATION.

Located at Hull.

Incorporated August, 1888. Commenced business August, 1888.

JACOB WINTERMANTL, *President*.J. S. WILSON, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 491.00	Loans on real estate.....	\$ 1,250.00
Dues installment stock.....	2,285.50	Loans on stock pledged.....	50.00
Premium.....	1,119.24	Installments on stock withdrawn...	4,447.00
Interest.....	1,183.68	Int or profits paid on stock withd'n.	2,587.23
Fines.....	143.60	Taxes and insurance paid.....	141.40
Membership fees.....	8.50	Expenses—salaries:	
Transfer fees.....	1.75	Officers.....	100.00
Loans repaid.....	4,701.00	Expenses—general.....	45.66
Other receipts:		Other disbursements:	
Sundries.....	2.50	Foreclosure costs.....	93.78
		Real estate.....	876.80
		Fines refunded.....	23.25
		Cash on hand and in treasury.....	341.65
Total receipts.....	\$ 9,936.77	Total disbursements.....	\$ 9,936.77

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$12,810.00	Paid in on installment stock.....	\$ 9,236.50
Loans on stock pledged.....	60.00	Installments paid in advance.....	24.00
Premium earned and unpaid.....	202.68	Premium paid in advance.....	12.74
Interest earned and unpaid.....	238.88	Interest paid in advance.....	14.25
Real estate acquired.....	686.80	Profits (divided).....	5,535.17
Judgments.....	750.00	Profits (undivided).....	500.00
Due for ins. and taxes f'm borrowers	108.90	Expense fund.....	53.93
Other assets:			
Fines unpaid.....	93.90		
Foreclosure.....	98.78		
Cash on hand and in treasury.....	341.65		
Total assets.....	\$15,376.59	Total liabilities.....	\$ 15,376.59

MUTUAL HOME LOAN AND SAVINGS ASSOCIATION.

Located at Grinnell.

Incorporated March 29, 1895. Commenced business April 3, 1895.

O. T. FRISBIE, *President*.J. F. WILSON, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 821.24	Loans on real estate.....	\$ 11,100.00
Dues installment stock.....	1,243.24	Loans on stock pledged.....	100.00
Dues full paid stock.....	9,350.00	Installments on stock withdrawn..	417.83
Premium.....	242.16	Int or profits p'd on st'k withdrawn	13.54
Interest.....	1,178.78	Expenses—salaries:	
Fines.....	.88	Officers.....	60.00
Loans repaid.....	1,617.06	Other disbursements:	
Other receipts:		Sundry expense.....	38.35
Pass books, etc.....	16.00	Paid up stock withdrawn.....	1,500.00
Bills payable.....	2,250.00	Dividends.....	630.71
		Interest paid.....	49.33
		Bills payable.....	1,900.00
		Cash on hand and in treasury.....	615.60
Total receipts.....	\$16,725.36	Total disbursements.....	\$16,725.36

MUTUAL HOME LOAN AND SAVINGS ASSOCIATION—CONTINUED.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	\$19,487.25	Paid in on installment stock	\$ 1,233.71
Loans on stock pledged	97.27	Paid in on full paid stock	17,550.00
Premium earned and unpaid	4.17	Profits (divided)	711.76
Interest earned and unpaid	108.00	Profits (undivided)	\$18.49
Other assets:		Other liabilities:	
Books and stationery	100.56	Bills payable	350.00
Cash on hand and in treasury	615.00		
Total assets	\$ 20,392.96	Total liabilities	\$ 20,392.96

MUTUAL LOAN AND SAVINGS ASSOCIATION.

Located at Morning Sun.

Incorporated March 29, 1886. Commenced business May 1, 1886.

J. K. FARIS, *President*.J. W. CAVAN, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 357.06	Loans on real estate	\$ 8,917.80
Dues installment stock	988.00	Loans on stock pledged	1,080.00
Interest	975.63	Installments on stock withdrawn	123.00
Fines	28.49	Expenses—salaries:	
Loans repaid	8,405.20	Officers	40.00
Total receipts	\$10,703.38	Other disbursements:	
		Sundry expenses	18.50
		Cash on hand and in treasury	523.08
		Total disbursements	\$ 10,703.38
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on stock pledged	\$ 5,485.00	Paid in on installment stock	\$ 9,598.00
Premium earned and unpaid	91.50	Profits (undivided)	4,065.98
Interest earned and unpaid	491.68		
Other assets:			
Chattel l'ns made prior to July 1, '96	7,010.87		
Cash on hand and in treasury	523.08		
Total assets	\$13,601.93	Total liabilities	\$ 13,601.98

MUTUAL LOAN AND SAVINGS ASSOCIATION.

Located at Tama.

Incorporated April 2, 1889. Commenced business May 1, 1889.

J. B. MURDOUGH, *President*.W. H. AHLBRECHT, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 1,254.35	Loans on real estate	\$ 15,400.00
Dues installment stock	9,279.50	Loans on stock pledged	975.00
Interest	90.18	Installments on stock withdrawn	1,098.55
Fines	5,348.00	Int or profits p'd on st'k withdrawn	192.40
Membership fees	27.50	Expenses—general	142.38
Transfer fees	98.10	Other disbursements:	
Loans repaid	11.90	Bills payable	508.00
Other receipts:		Interest paid	78.77
Bills payable	549.32	Cash on hand and in treasury	508.80
Total receipts	\$18,898.85	Total disbursements	\$ 18,898.85

MUTUAL LOAN AND SAVINGS ASSOCIATION—CONTINUED.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	\$63,110.00	Paid in on installment stock	\$ 44,640.00
Loans on stock pledged.....	1,475 00	Installments paid in advance	111 00
Premium earned and unpaid.....	48.00	Profits (divided).....	19,916 84
Interest	112 00	Profits (undivided).....	.34
Other assets:	538 20	Other liabilities:	
Installments due.....	225 50	Bills payable.....	1,124.32
Cash on hand and in treasury.....	508 80	Installments due.....	225.50
Total.....	\$66,017 50	Total liabilities.....	\$ 66,017 50

NATIONAL BUILDING AND SAVINGS ASSOCIATION.

Located at Boone.

Incorporated October 22, 1891. Commenced business October 22, 1891.

S. L. MOORE, *President*.JOHN S. CROOKS, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 4,090 28	Loans on real estate.....	\$111,898.80
Dues installment stock.....	45,901.36	Loans on stock pledged.....	2,130 00
Full paid stock.....	18,000 00	Installments on stock withdrawn	34,598 29
Prepaid stock.....	36,540 00	Installments on stock matured.....	1,830 31
Premium.....	17,837.51	Int. or profits p'd on st'k withdrawn	14,098.06
Interest	13,670.74	Taxes and insurance paid.....	2,104.06
Fines.....	800.55	Expenses—salaries:	
Membership fees.....	135 00	Officers.....	2,100 00
Transfer fees.....	24 50	Directors.....	1,650.00
Loans repaid.....	29,420 00	Agents.....	714 82
Taxes and insurance repaid.....	371 02	Office help.....	1,320.00
Sales real estate during year.....	148 00	Expenses—general:	
Expense fund.....	10,594.38	Traveling expenses.....	850 00
Other receipts:		Office rent.....	345 00
Stock applied on foreclosures.....	377.03	Collection fees, local treasurer.....	605.35
Foreclosure sale.....	349.10	Advertising.....	29 60
Bills payable.....	2,000 00	Postage.....	222.49
Rents.....	45 43	Legal service.....	21.50
Int. on ins. note, tax cfts., etc.....	59.72	Exchange.....	105 19
Total receipts.....	\$179,364.62	Printing and supplies.....	493.53
		Sundry expenses.....	161.00
		Furniture and fixtures.....	16 47
		Sundry expenses.....	182.13
		Other disbursements:	
		Foreclosure costs.....	717.41
		Ex. transferred acct. full p'd st'k.....	370 68
		Interest and premium refunded	6.45
		Bills payable.....	2,000 00
		Interest on bills payable.....	12.90
		Cash on hand and in treasury.....	1,783.88
Total disbursements.....	\$179,364 62		
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	\$300,420 00	Paid in on installment stock.....	\$121,216.44
Loans on stock pledged.....	2,250 00	Paid in on full paid stock.....	36,686.08
Premium earned and unpaid.....	5,505.88	Paid in on prepaid stock.....	101,700.00
Interest earned and unpaid.....	4,421.55	Incompleted loans.....	3,903.80
Real estate acquired.....	7,393 61	Profits (divided).....	48,530.04
Judgments, foreclosures.....	7,235.63	Profits (undivided).....	19,902.80
Due for ins. and taxes f'm borrowers	2,375.43	Expense fund.....	1,227.47
Other assets:			
Accrued fines.....	1,371.15		
Real estate sold on contract.....	1,248 00		
Furniture and fixtures.....	151 00		
Cash on hand and in treasury.....	1,783 88		
Total assets.....	\$334,176.18	Total liabilities.....	\$334,176.13

NORMAL SAVINGS AND LOAN ASSOCIATION.

Located at Cedar Falls.

Incorporated January 27, 1892. Commenced business January 27, 1892.

H. JACOB PREIFFER, *President.*R. A. SANTER, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 105 66	Loans on real estate.....	\$ 2,900.00
Dues installment stock.....	3,521.98	Installments on stock withdrawn...	834.90
Prepaid stock.....	356.32	Installments on stock matured.....	49 00
Premium.....	695.10	Int. or profits p'd on st'k withdrawn	264.99
Interest.....	579 25	Taxes and insurance paid.....	20.03
Fines.....	127.09	Expenses—salaries:	
Taxes and insurance repaid.....	20.03	Officers.....	132 50
Expense fund.....	406.12	Office help.....	6.00
Other receipts:		Expenses—general:	
Bills payable.....	1,550 00	Legal service.....	3.00
Sundries.....	.50	Printing and supplies.....	125.45
		Furniture and fixtures.....	10.00
		Other disbursements:	
		Bills payable.....	1,880.00
		Interest on bills payable.....	51.29
		Sundry expenses.....	176.49
		Cash on hand and in treasury.....	907.40
Total receipts..	\$ 7,361 05	Total disbursements.....	\$ 7,361.05
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$10,900.00	Paid in on installment stock.....	\$ 7,805.02
Other assets:		Paid in on prepaid stock.....	500 00
Expense fund account.....	15.09	Installments paid in advance.....	128.06
Cash on hand and in treasury.....	907.40	Profits (undivided).....	2,788.91
		Other liabilities:	
		Bills payable.....	400 00
		Sundry personal account.....	200.50
Total assets.....	\$11,822.49	Total liabilities.....	\$ 11,822.49

NORTHERN IOWA BUILDING AND LOAN ASSOCIATION.

Located at Dubuque.

Incorporated November 26, 1895. Commenced business January 1, 1896.

GEO. CRANE, *President.*HENRY C. RECHE, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Dues installment stock.....	\$ 3,188.20	Loans on real estate.....	\$ 2,900.00
Prepaid stock.....	280 00	Installments on stock withdrawn..	110.41
Premium.....	54.50	Expenses—general:	
Interest.....	54.50	Office rent.....	175.00
Membership fees.....	683 40	Advertising.....	30.95
Other receipts:		Printing and supplies.....	32.00
Withdrawal fees.....	30 00	Furniture and fixtures.....	145.35
		Other disbursements:	
		Interest paid.....	1.95
		Bills receivable.....	16 00
		Agents' commission.....	686.30
		Sundry expenses.....	81.61
		Cash on hand and in treasury.....	67.88
Total receipts.....	\$ 4,270 60	Total disbursements.....	\$ 4,270.60

NORTHERN IOWA BUILDING AND LOAN ASSOCIATION—CONTINUED.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$ 3,100.00	Paid in on installment stock.....	\$ 2,612.42
Premium earned and unpaid.....	12.00	Paid in on prepaid stock.....	250.00
Interest earned and unpaid.....	12.00	Installments paid in advance.....	21.60
Other assets:		Premium paid in advance.....	2.00
Furniture and fixtures.....	21.15	Interest paid in advance.....	3.00
Bills receivable.....	16.00	Profits (divided).....	131.00
Cash on hand and in treasury.....	67.88	Profits (undivided).....	2.00
		Other liabilities:	
		Bills payable.....	200.00
Total assets.....	\$ 3,232.03	Total liabilities.....	\$ 3,232.03

NORTHWESTERN BUILDING AND LOAN ASSOCIATION.

Located at Inwood.

Incorporated February 1, 1893. Commenced business February 1, 1893.

J. A. BRANDT, *President*.E. J. SKEWIS, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 997.29	Loans on real estate.....	\$ 5,665.00
Due installment stock.....	2,855.86	Loans on stock pledged.....	300.00
Premium.....	755.40	Installments on stock withdrawn..	195.50
Interest.....	821.89	Int. or profits p'd on st'k withdrawn	18.45
Fines.....	50.32	Taxes and insurance paid.....	20.08
Membership fees.....	17.00	Expenses—salaries:	
Loans repaid.....	1,050.00	Officers.....	91.65
Sales real est. during year and rent.	64.65	Expenses—general:	
Other receipts:		Advertising.....	11.80
Sales bank books.....	3.00	Printing and supplies.....	24.40
		Other disbursements:	
		Repairs on real estate.....	19.50
		Sundry expenses.....	13.50
		Real estate under contract.....	230.00
		Cash on hand and in treasury.....	23.63
Total receipts.....	\$ 6,615.41	Total disbursements.....	\$ 6,615.41

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$12,615.00	Paid in on installment stock.....	\$ 10,662.50
Loans on stock pledged.....	300.00	Installments paid in advance.....	5.50
Premium earned and unpaid.....	23.30	Premium paid in advance.....	1.04
Interest earned and unpaid.....	17.45	Interest paid in advance.....	.67
Real estate acquired.....	750.00	Profits (divided).....	4,371.63
Due for ins. and taxes f'm borrowers	20.08	Profits (undivided).....	3.93
Other assets:			
Mortgages (8 per cent. real estate)	230.00		
Expense.....	38.00		
Installments unpaid.....	15.00		
Cash on hand and in treasury.....	26.63		
Total assets.....	\$15,035.47	Total liabilities.....	\$ 15,065.47

NORTHWESTERN DEPOSIT AND INVESTMENT COMPANY.

Located at Holstein.

Incorporated February 1, 1892. Commenced business February 2, 1892.

J. T. WALKER, *President.*H. G. KRANZ, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 376 15	Loans on real estate.....	\$ 19,786.60
Dues installment stock.....	13,034.40	Loans on stock pledged.....	1,416.00
Full paid stock.....	9,600.00	Installments on stock withdrawn...	1,464.18
Prepaid stock.....	800 00	Int. or profits p'd on st'k withdrawn	126.32
Premium.....	3,808 08	Taxes and insurance paid.....	28.19
Interest.....	8,191 84	Expenses—salaries:	
Fines.....	132.52	Officers.....	332.50
Transfer fees.....	2.00	Directors.....	258.00
Loans repaid.....	3,760.58	Expenses—general:	
Taxes and insurance repaid.....	33.31	Advertising.....	67.90
Expense funds.....	1,283.90	Legal service.....	50.00
Other receipts:		Printing and supplies.....	159.65
Advance payments.....	442.00	Sundry.....	570.69
Abstract fees.....	52 00	Expense prepaid and full paid st'k	325 05
		Full paid stock withdrawn.....	7,800.00
		Dividends on full paid stock.....	1,262.56
		Int on adv. paym'ts and bills pay.	46.49
		Abstract fees paid.....	45.00
		Costs judgment.....	92.83
		Judgment on real estate.....	747.05
		Furniture and fixtures.....	22.00
		Bills payable.....	850.00
		Losses on real estate sold.....	44.00
		Cash on hand and in treasury.....	1,126.45
Total receipts.....	\$38,417.36	Total disbursements.....	\$ 38,417.36
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$57,784.75	Paid in on installment stock.....	\$ 37,596.22
Loans on stock pledged.....	2,181 00	Paid in on full paid stock.....	9,400.00
Premium earned and unpaid.....	318.75	Paid in on prepaid stock.....	1,800.00
Interest earned and unpaid.....	265 70	Installments paid in advance.....	133.45
Tax certificates.....	9.65	Premium paid in advance.....	7.90
Judgments, foreclosures.....	840 78	Interest paid in advance.....	6.50
Due for ins. and taxes f'm borrowers	8.17	Profits (divided).....	10,963.62
Other assets:		Profits (undivided).....	2,319.73
Furniture and fixtures.....	22.00	Expense fund.....	33.43
Cash on hand and in treasury.....	1,126.45	Guaranty fund.....	500.00
		Other liabilities:	
		Abstract fees.....	7.50
Total assets.....	\$62,567.25	Total liabilities.....	\$ 62,567.25

NORTHWESTERN SAVINGS AND LOAN ASSOCIATION.

Located at Des Moines.

Incorporated October 8, 1894. Commenced business November, 1894.

G. L. GODFREY, *President.*C. M. CHITTENDEN, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 1,205 12	Loans on real estate	\$ 15,500.00
Dues installment stock	11,423.17	Loans on stock pledged	390.00
Full paid stock	1,414.50	Installments on stock withdrawn	2,432.47
Prepaid stock	890.00	Full paid stock withdrawn	2,330.90
Premium	496.15	Int. or profits y'd on st'k withdrawn	502.05
Interest	926.62	Fund in hands of treasurer	9.20
Fines	28.50	Expenses—salaries:	
Transfer fees	16.25	Officers	2,250.00
Loans repaid	8,610.77	Directors	300.00
Taxes and insurance repaid	9.18	Office help	874.00
Sales real estate during year	720.00	Expenses—general	1,243.91
Expense fund	14,707.45	Office rent	240.00
Other receipts:		Advertising	105.00
Bills payable	2,100.00	Legal service	200.00
Real estate bonds payable	1,200.00	Printing and supplies	453.00
Economic Savings and Loan Ass'n	11,309.44	Commission to agents	10,049.46
Stocks other associations	874.27	Other disbursements:	
Judgments	90.00	Contingent account	785.80
Contingent account	1,136.20	Real estate	2,750.00
Incompleted loans	1,350.00	Bills payable	2,100.00
Profits on lapsed shares	7.30	Real estate bonds payable	750.00
Profits on withdrawals	133.29	Expense on 8 per cent stock	144.50
		Economic Savings and Loan Ass'n	6,728.34
		Stocks of other associations	874.27
		Judgments	519.60
		Collection charges	85.51
		Furniture and fixtures	114.28
		Cash on hand and in treasury	2,375.96
Total receipts	\$53,648.21	Total disbursements	\$ 53,648.21
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	\$13,800.00	Paid in on installment stock	\$ 11,417.56
Loans on stock pledged	247.63	Paid in on full paid stock	3,200.00
Real estate acquired	2,750.00	Paid in on prepaid stock	890.00
Judgments	429.60	Incompleted loans	1,350.00
Other assets:		Profits (divided)	923.72
Furniture and fixtures	417.93	Profits (undivided)	17.09
Treasurer	9.20	Other liabilities:	
Expense fund	36.59	Real estate b'nds pay'ble contract	1,200.00
Cash on hand and in treasury	2,375.96	Received on real estate contract	720.00
		Insurance account	9.18
		Contingent	340.40
Total assets	\$20,066.96	Total liabilities	\$ 20,066.96

OELWEIN BUILDING AND LOAN ASSOCIATION.

Located at Oelwein.

Incorporated November 8, 1895. Commenced business December 1, 1895.

WM. N. IRVINE, *President.*G. W. JAMISON, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 104.00	Loans on real estate	\$ 1,300.00
Dues installment stock	1,903.10	Expenses—salaries:	
Premium	63.00	Officers	40.18
Interest	63.00	Expenses—general:	
Expense fund	222.90	Printing and supplies	2.75
Other receipts:		Other disbursements:	
Advanced payments	15.00	Interest on advanced payments	90
		Sundry expenses	20.50
		Cash on hand and in treasury	1,005.67
Total receipts	\$ 2,370.00	Total disbursements	\$ 2,370.00

OELWEIN BUILDING AND LOAN ASSOCIATION—CONTINUED.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$ 1,900.00	Paid in on installment stock.....	\$ 2,006.10
Cash on hand and in treasury.....	1,006.67	Installments paid in advance....	15.00
		Profits (divided).....	277.54
		Profits (undivided).....	7.03
Total assets.....	\$ 2,906.67	Total liabilities.....	\$ 2,906.67

OSAGE BUILDING AND LOAN ASSOCIATION.

Located at Osage.

Incorporated May 15, 1893. Commenced business July, 1893.

J. H. SWEENEY, *President.*E. E. PRIME, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 1,133.53	Loans on real estate.....	\$ 2,550.00
Dues installment stock.....	2,447.00	Installments on stock withdrawn..	1,908.50
Premium.....	314.80	Int. or profits p'd on st'k withdrawn	149.17
Interest.....	393.50	Expenses—salaries:	
Fines.....	151.90	Officers.....	100.00
Membership fees.....	10.75	Other disbursements:	
Transfer fees.....	1.50	Interest paid on borrowed money.	17.45
Loans repaid.....	800.00	Cash on hand and in treasury.....	532.86
Total receipts.....	\$ 5,252.98	Total disbursements.....	\$ 5,252.98

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$ 8,300.00	Paid in on installment stock.....	\$ 7,074.00
Premium earned and unpaid.....	115.80	Installments paid in advance.....	193.25
Interest earned and unpaid.....	144.75	Premium paid in advance.....	12.00
Other assets:		Interest paid in advance.....	15.00
Fines unpaid.....	98.94	Profits (divided).....	1,880.30
Dues unpaid.....	162.00	Profits (undivided).....	12.20
Cash on hand and in treasury.....	532.86	Expense fund.....	25.00
		Other liabilities:	
		Installments unpaid.....	162.00
Total assets.....	\$ 9,353.75	Total liabilities.....	\$ 9,353.75

OSKALOOSA NATIONAL BUILDING, LOAN AND INVESTMENT ASSOCIATION.

Located at Oskaloosa.

Incorporated December 19, 1894. Commenced business January 24, 1895.

CHAS. V. HOFFMANN, *President.*

J. E. DAVIS, *Secretary.*

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Dues installment stock.....	\$14,515.58	Loans on real estate.....	\$ 9,725.00
Full paid stock.....	40.00	Loans on stock pledged.....	1,018.25
Prepaid stock.....	3,800.00	Installments on stock withdrawn.....	3,842.50
Premium.....	843.01	Prepaid stock withdrawn.....	1,950.00
Interest.....	113.60	Int or profits p'd on at'k withdrawn.....	198.28
Fines.....	42.12	Taxes and insurance paid.....	67.91
Membership fees.....	372.00	Expenses—salaries:	
Transfer fees.....	1.00	Officers.....	175.00
Loans repaid, mortgaged stock.....	661.00	Agents' commission.....	3,750.58
Taxes and insurance repaid.....	20.41	Expenses—sundry expense.....	372.90
Expense fund.....	897.70	Office rent.....	168.05
Other receipts:		Printing and supplies.....	309.74
Withdrawn fees.....	418.50	Furniture and fixtures.....	20.00
Incompleted loans.....	1,000.00	Other disbursements:	
Lapsed stock.....	379.50	Local treasurer's commission and discount.....	106.84
Other fees.....	863.00	Incompleted loans.....	536.00
Profit and loss.....	1.96	Lapsed stock.....	7.50
		Cash on hand and in treasury.....	906.82
Total receipts.....	\$23,209.86	Total disbursements.....	\$ 23,209.36
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$ 9,725.00	Paid in on installment stock.....	\$ 9,927.06
Loans on stock pledged.....	357.25	Paid in on full paid stock.....	40.00
Premium earned and unpaid.....	37.50	Paid in on prepaid stock.....	1,950.00
Interest earned and unpaid.....	37.50	Installments paid in advance.....	738.50
Due for ins. and taxes f'm borrowers.....	47.50	Premium paid in advance.....	2.00
Other assets:		Interest paid in advance.....	2.00
Commission paid agents, being first and second payments.....	2,680.58	Incompleted loans.....	464.00
Furniture and fixtures.....	29.09	Profits (undivided).....	493.60
Cash on hand and in treasury.....	909.82	Expense fund.....	127.58
		Other liabilities:	
		Lapsed stock.....	379.50
Total assets.....	\$13,624.24	Total liabilities.....	\$ 13,624.24

OTTUMWA LOAN, BUILDING AND SAVINGS ASSOCIATION.

Located at Ottumwa.

Incorporated August 11, 1896. Commenced business October, 1896.

H. B. JONES, *President.*

J. D. FERRE, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Dues installment stock.....	\$ 354.90	Loans on real estate.....	\$ 5,920.00
Full paid stock.....	5,639.52	Expenses—general.....	63.60
Interest.....	26.46	Advertising.....	10.00
Fines.....	6.10	Legal service.....	15.00
Expense fund.....	95.58	Printing and supplies.....	66.40
Other receipts:			
Overdrawn.....	55.44		
Total receipts.....	\$ 6,078.00	Total disbursements.....	\$ 6,078.00

OTTUMWA LOAN, BUILDING AND SAVINGS ASSOCIATION—CONTINUED.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$ 5,920.00	Paid in on installment stock.....	\$ 365.84
Interest earned and unpaid.....	26.94	Paid in on full paid stock.....	5,539.52
Other assets:		Interest paid in advance.....	28.46
Books and supplies.....	95.86	Expense fund.....	55.54
		Other liabilities:	
		Balance overdraft.....	55.44
Total assets.....	\$ 6,042.80	Total liabilities.....	\$ 6,042.80

ORANGE CITY BUILDING AND LOAN ASSOCIATION.

Located at Orange City.

Incorporated September 1, 1891. Commenced business September 1, 1891.

F. J. LOHR, *President.*M. RHYNSBERGER, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Dues installment stock.....	\$ 4,729.00	Loans on real estate.....	\$ 4,400.00
Premium.....		Installments on stock withdrawn...	1,840.00
Interest.....		Int. or profits p'd on st'k withdrawn	969.88
Fines.....	3,742.45	Taxes and insurance paid.....	19.61
Membership fees.....		Expenses—salaries:	
Transfer fees.....		Officers.....	67.50
Loans repaid.....	1,300.00	Other disbursements:	
		Overdraft—bank.....	22.62
		Note.....	218.80
		Cash on hand and in treasury.....	2,232.94
Total receipts.....	\$ 9,771.45	Total disbursements.....	\$ 9,771.45

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$17,625.00	Paid in on installment stock.....	\$ 13,164.00
Premium earned and unpaid.....	13.80	Profits (undivded).....	6,753.99
Interest earned and unpaid.....	14.64		
Due for ins. and taxes f'm borrowers	19.61		
Other assets:			
Installment delinquent.....	12.00		
Cash on hand and in treasury.....	2,232.94		
Total assets.....	\$19,917.99	Total liabilities.....	\$ 19,917.99

PEOPLES BUILDING AND LOAN ASSOCIATION.

Located at Dubuque.

Incorporated June 1, 1895. Commenced business June 1, 1895.

GEO. FENGLER, *President*.W. A. LEATHERS, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr {	\$ 18 50	Loans on real estate.....	\$ 6,325.00
Dues installment stock.....	807.75	Loans on stock pledged.....	1,977.20
Interest.....	13,099.00	Installments on stock withdrawn...	24,836.00
Fines.....	6,294.57	Int. or profits p'd on st'k withdrawn	7,124.26
Membership fees.....	6.75	Taxes and insurance paid.....	194.88
Loans repaid.....	5 50	Expenses—salaries:	
Taxes and insurance repaid.....	22,953.50	Officers.....	666 65
Other receipts:	3.25	Directors.....	78.50
Rents.....	179.50	Expenses—general:	
Bills payable.....	1,016 80	Printing and supplies.....	66.10
Court costs.....	48.00	Other disbursements:	
Total receipts.....	\$44,433 12	Repairs on real estate.....	546.27
		Bills payable.....	216.40
		Interest on bills payable.....	30.67
		Court costs.....	88.55
		Sundry expenses.....	23 45
		Cash on hand and in treasury.....	2,258.79
		Total disbursements.....	\$ 44,433.12
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$70,712.49	Paid in on installment stock.....	\$ 62,455.00
Loans on stock pledged.....	3,580.96	Installments paid in advance.....	140.00
Interest earned and unpaid.....	317 65	Profits (divided).....	4,000.00
Real estate acquired.....	5,358.48	Profits (undivided).....	15,991.34
Due for ins. and taxes f'm borrowers	120.07	Other liabilities:	
Other assets:		Bills payable.....	800.00
Furniture.....	122 20		
Delinquent dues.....	888 50		
Court costs.....	40.55		
Fines.....	27.65		
Cash on hand and in treasury.....	2,258.79		
Total assets.....	\$83,876 34	Total liabilities.....	\$ 83,376.34

PEOPLES BUILDING AND LOAN ASSOCIATION.

Located at Morning Sun.

Incorporated February 20, 1891. Commenced business March 1, 1891.

S. MCKINLEY, *President*.J. K. LATTA, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr	\$ 158 16	Loans on real estate.....	\$ 1,650.00
Dues installment stock.....	1,750.50	Loans on stock pledged.....	1,442.25
Interest.....	756.63	Installments on stock withdrawn...	142.35
Fines.....	8.18	Expenses—salaries:	
Loans repaid.....	790.00	Officers.....	40.00
		Expenses—general.....	4.35
		Office rent.....	11 00
		Legal service.....	7 50
		Cash on hand and in treasury.....	165.02
Total receipts.....	\$ 3,463 47	Total receipts.....	\$ 3,463.47

PEOPLES BUILDING AND LOAN ASSOCIATION—CONTINUED.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$ 8,700.00	Paid in on installment stock.....	\$ 10,825.00
Loans on stock pledged.....	1,229.08	Profits (undivided).....	2,860.45
Interest earned and unpaid.....	218.95		
Other assets:			
Dues unpaid.....	106.00		
Fines unpaid.....	5.15		
Loans on personal securities made prior to reincorporation.....	2,261.25		
Cash on hand and in treasury.....	165.02		
Total assets.....	\$12,685.45	Total liabilities.....	\$ 12,685.45

PEOPLES BUILDING, LOAN AND INVESTMENT COMPANY.

Located at Sioux City.

Incorporated May 9, 1888. Commenced business May 9, 1888.

W. L. JOY, *President.*C. P. BOWMAN, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr	\$ 2,349.72	Loans on stock, including time certificate of deposit pending maturity first series	\$ 15,540.21
Dues installment stock.....	12,196.56	Installments on stock withdrawn ..	1,101.34
Premium.....	2,297.53	Installments on stock matured.....	22,249.60
Interest.....	5,289.87	Taxes paid.....	224.10
Fines.....	36.75	Insurance paid.....	60.80
Loans repaid.....	22,344.92	Expenses—salaries:	
Taxes and insurance repaid.....	18.65	Officers.....	490.00
Sales real estate during year.....	200.00	Expenses—general:	
Other receipts:		Office rent.....	30.00
Rents from real estate.....	183.67	Legal service.....	35.65
		Printing and supplies.....	23.65
		Furniture and fixtures.....	2.00
		Other disbursements:	
		Repairs on real estate.....	87.19
		Personal ac'ts. insurance and tax	29.74
		Foreclosure costs.....	36.80
		Sundry expenses.....	25.31
		Balance deposits in Sioux National bank as per receiver's certificate	4,236.52
		Cash on hand and in treasury.....	825.75
Total receipts.....	\$44,988.66	Total disbursements.....	\$ 44,988.66

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$89,159.97	Paid in on installment stock.....	\$ 69,333.65
Loans on stock pledged.....	373.07	Profits (divided).....	26,446.98
Premium earned and unpaid.....	870.51	Other liabilities:	
Interest earned and unpaid.....	591.40	Bills payable.....	1,970.70
Dues earned and unpaid.....	8,513.07	Personal ac't matured st'k unpd	8,976.60
Real estate acquired.....	778.88		
Tax certificates.....	71.45		
Due for ins. and taxes f'm borrowers	89.88		
Other assets:			
Furniture and fixtures.....	4,254.65		
Receiver's certificates Sioux Nat. bank for deposit and interest ..	836.75		
Cash on hand and in treasury.....			
Total assets.....	\$105,528.13	Total liabilities.....	\$105,528.13

PEOPLES BUILDING AND SAVINGS ASSOCIATION.

Located at Ottumwa.

Incorporated July, 1892. Commenced business August, 1892.

W. A. MCINTIRE, *President.*B. A. EMBRY, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr	\$ 647 48	Loans on real estate.....	\$ 27,293.68
Dues installment stock.....	21,904 51	Loans on stock pledged.....	
Full paid stock.....	5,700.00	Installments on stock withdrawn.....	10,780 64
Premium.....	8,658 35	Int. or profits p'd on st'k with'd'n.	
Interest.....		Taxes and insurance paid.....	199.30
Fines.....	113 80	Expenses—salaries:	
Loans repaid.....	14,678 50	Officers.....	932.49
Taxes and insurance repaid.....	133 95	Expenses—general.....	123.76
Sales real estate during year.....	182.80	Office rent.....	300.00
Other receipts:		Printing and supplies.....	19 15
Bills payable.....	4,285.00	Furniture and fixtures.....	14.00
Dividends.....	11 45	Other disbursements:	
Balance overdraft.....	131.90	Interest paid.....	1,543.79
		Bills payable.....	16,385.00
		Real estate.....	1,567.11
		Cash on hand and in treasury.....	233.65
Total receipts.....	\$59,397 77	Total disbursements.....	\$ 59,397.77
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$ 93,465.00	Paid in on installment stock.....	\$ 71,915 00
Loans on stock pledged.....	5,579.00	Paid in on full paid stock.....	5,700.00
Premium earned and unpaid.....	888.13	Installments paid in advance.....	164.00
Interest.....		Premium paid in advance.....	22 40
Real estate acquired.....	2,258 24	Interest paid in advance.....	
Due for ins. and taxes f'm borrowers	378.46	Incompleted loans.....	678 52
Other assets:		Profits (divided).....	8,336 58
Dues unpaid.....	1,026.00	Profits (undivided).....	3,310.27
Interest in advance.....	83 08	Reserve fund.....	67.56
Supplies.....	97 84	Other liabilities:	
Furniture and fixtures.....	337.50	Interest accrued on bills payable.....	357.67
Cash on hand and in treasury.....	233.85	Interest accrued on full paid st'k.....	3 20
		Bills payable.....	13,660.00
		Overdraft on treasurer.....	131.90
Total assets.....	\$104,347 10	Total liabilities.....	\$104,347 10

PEOPLES MUTUAL BUILDING AND LOAN ASSOCIATION.

Located at Waterloo.

Incorporated January 21, 1879. Commenced business February 1, 1879.

J. E. SEDGWICK, *President.*EDWIN MESICK, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr	\$ 3,965.87	Loans on real estate.....	\$ 31,450 00
Dues installment stock.....	31,356 00	Installments on stock withdrawn.....	5,818 50
Premium.....	3,035 00	Installments on stock matured.....	10,516.50
Interest.....	11,876.45	Interest or profits paid on stock	
Fines.....	86 70	withdrawn and matured.....	8,530 17
Membership fees.....	38.00	Taxes and insurance paid.....	284.85
Transfer fees.....	6 50	Expenses—salaries:	
Loans repaid.....	7,100 00	Officers.....	650.00
	8,900.00	Expenses—general.....	12 55
Taxes and insurance repaid.....	36 65	Office rent.....	100.00
Other receipts:		Printing and supplies.....	123 95
From retained loan.....	90.00	Other disbursements:	
		Sundry expenses.....	130 75
		Premium refunded.....	287.15
		Interest on bills payable.....	36 56
		Cash on hand and in treasury.....	8,555.19
Total receipts.....	\$96,491 17	Total disbursements.....	\$ 66,491.17

PEOPLES MUTUAL BUILDING AND LOAN ASSOCIATION—CONTINUED.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$171,200.00	Paid in on installment stock.....	\$128,966.75
Interest earned and unpaid.....	1,062.05	Installments paid in advance.....	68.00
Real estate acquired.....	829.08	Interest paid in advance.....	7.30
Tax certificates.....	483.70	Incompleted loans.....	555.00
Due for ins. and taxes f'm borrowers	10.00	Profits.....	44,508.97
Other assets:			
Dues in arrears.....	626.00		
Interest in arrears.....	748.80		
Furniture and fixtures.....	20.75		
Cash on hand and in treasury.....	8,555.19		
Total assets.....	\$184,105.52	Total liabilities.....	\$184,105.52

PERPETUAL BUILDING ASSOCIATION.

Located at Cedar Rapids.

Incorporated January 19, 1875. Commenced business January 28, 1875.

JAS. E. LAWLER, *President.*JAS. MOORE, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 3,962.13	Loans on real estate.....	\$ 41,234.19
Dues installment stock.....	87,293.23	Loans on stock pledged.....	4,939.00
Interest.....	9,679.79	Installments on stock withdrawn..	78,647.43
Fines.....	691.95	Expenses—salaries:	
Membership fees.....	46.75	Officers.....	400.00
Loans repaid.....	25,120.00	Directors.....	242.50
Other receipts:		Office help.....	25.00
Bills payable.....	3,000.00	Expenses—general:	
		Office rent.....	52.00
		Advertising.....	4.80
		Legal service.....	91.10
		Printing and supplies.....	14.30
		Other disbursements:	
		Sundry expense.....	40.25
		Bills receivable.....	3,000.00
		Cash on hand and in treasury.....	6,103.28
Total receipts.....	\$129,793.85	Total disbursements.....	\$129,793.85
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$132,564.96	Paid in on installment stock..	\$132,473.53
Loans on stock pledged.....	8,819.40	Profits (divided).....	8,955.54
Interest earned and unpaid.....	1,318.12	Profits (undivided).....	5,470.81
Tax certificates.....	405.74	Expense fund.....	869.95
Judgments.....	3,418.73		
Other assets:			
Furniture.....	120.00		
Cash on hand and in treasury.....	6,103.28		
Total assets.....	\$147,769.83	Total liabilities.....	\$147,769.83

PERPETUAL BUILDING ASSOCIATION.

Located at Olinton.

Incorporated January 1, 1870. Commenced business January 1, 1870.

LUKE ROBERTS, *President*.H. F. BOWERS, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 1,327.71	Loans on real estate	\$ 11,067.14
Dues installment stock	305,023.18	Loans on stock pledged	23,769.83
Interest	11,271.85	Installments on stock withdrawn	239,061.77
Fines	124.18	Int. or profits p'd on st'k withdrawn	16,945.53
Loans repaid	69,696.40	Taxes and insurance paid	2,318.37
Other receipts:		Expenses—salaries:	
Books	5.00	Officers	1,575.00
Fees on notes	81.30	Directors	200.00
Profit and loss	717.36	Office help	200.00
		Expenses—general:	
		Legal service	102.50
		Printing and supplies	231.75
		Returned interest	61.54
		Repairs	296.84
		Sheriff fees	333.81
		Abstract fees	68.75
		Recording fees	50.00
		Judgments	48.00
		Traveling expenses	25.00
		Miscellaneous	2.72
		Cash on hand and in treasury	1,843.43
Total receipts	\$388,196.96	Total disbursements	\$388,196.96
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	\$294,327.68	Paid in on installment stock	\$389,959.38
Loans on stock pledged	9,219.08	Interest paid in advance	253.26
Interest earned and unpaid	17,835.94	Profits (undivided)	2,552.87
Real estate acquired	56,284.61		
Tax certificates	2,040.02		
Judgments	1,200.00		
Due for ins. and taxes f'm borrowers	537.95		
Other assets:			
Redemption from tax sales	676.55		
Fines	8,795.61		
Cash on hand and in treasury	1,843.43		
Total assets	\$392,765.51	Total liabilities	\$392,765.51

PERPETUAL BUILDING AND LOAN ASSOCIATION.

Located at Waterloo.

Incorporated March 18, 1890. Commenced business April 1, 1890.

J. M. GBOAT, *President*.A. I. BRECKENRIDGE, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 1,839.74	Loans on real estate	\$ 23,950.00
Dues installment stock	47,261.56	Loans on stock pledged	5,517.50
Full paid stock	7,900.00	Installments on stock withdrawn	31,874.33
Interest	10,230.30	Installments on stock matured	8,000.00
Membership fees	60.50	Full paid stock withdrawn	2,750.00
Loans repaid	17,813.80	Taxes and insurance paid	203.08
Taxes and insurance repaid	39.00	Expenses—salaries:	
Other receipts:		Officers	650.00
Withdr val fees	136.40	Expenses—general:	
Outstanding order	269.74	Office rent	54.00
		Legal service	51.80
		Printing and supplies	117.70
		Other disbursements:	
		In erest paid	415.57
		Interest on outstanding orders	406.89
		Interest on full paid stock	367.20
		Sundry expense	5.50
		Cash on hand and in treasury	602.47
Total receipts	\$85,051.04	Total disbursements	\$ 85,051.04

PERPETUAL BUILDING AND LOAN ASSOCIATION—CONTINUED.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$146,625 00	Paid in on installment stock.....	\$120,133 83
Loans on stock pledged.....	4,204.00	Paid in on full paid stock.....	10,800.00
Real estate acquired.....	838.80	Profits (divided).....	8,385.98
Tax certificates.....	148 55	Profits (undivided).....	81.58
Due for ins. and taxes f'm borrowers	236 21	Contingent fund.....	50.00
Other assets:		Other liabilities:	
Furniture and fixtures.....	200.00	Outstanding orders.....	12,944.47
Cash on hand and in treasury.....	602.47	Interest on full paid stock.....	320.35
		Interest on outstanding orders.....	200 46
		Sundry other liabilities.....	68.00
Total assets.....	\$152,854.53	Total liabilities.....	\$152,854 53

PERRY BUILDING AND LOAN ASSOCIATION.

Located at Perry.

Incorporated May 5, 1896. Commenced business May 5, 1896.

ALLEN BREND, *President.*L. B. THORNBURG, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Dues installment stock.....	\$ 2,932 51	Loans on real estate.....	\$ 5,650.00
Full paid stock.....	2,250.00	Installments on stock withdrawn..	234.80
Prepaid stock.....	650 00	Expenses—salaries.....	40.00
Premium.....	154 50	Expenses—general.....	78 14
Interest.....	198 75	Printing and supplies.....	125 06
Fines.....	.25	Cash on hand and in treasury.....	314 80
Membership fees.....	261 60		
Expense fund.....	49.69		
Total receipts.....	\$ 6,427 80	Total disbursements.....	\$ 6,427.80

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$ 5,650.00	Paid in on installment stock.....	\$ 2,932.51
Cash on hand and in treasury.....	314.80	Paid in on full paid stock.....	2,050 00
		Paid in on prepaid stock.....	650 00
		Profits (divided).....	236.78
		Profits (undivided).....	.04
		Expense fund.....	73 09
		Other liabilities:	
		Interest on "A" stock.....	62.58
Total assets.....	\$ 5,964 80	Total liabilities.....	\$ 5,964 80

POLK COUNTY LOAN AND BUILDING ASSOCIATION.

Located at Des Moines.

Incorporated October 1, 1888. Commenced business November 8, 1888.

J. O. CUMMINGS, *President*.W. C. BALLARD, *Secretary*.

Annual statement from October 31, 1895, to December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 2,593.43	Loans on real estate.....	\$ 18,555.00
Dues installment stock.....	25,813.00	Installments on stock withdrawn..	21,586.00
Premium.....	4,395.66	Int. or profits p'd on st'k withdrawn.	8,363.77
Interest.....	11,608.91	Taxes and insurance paid.....	1,122.52
Loans repaid.....	37,984.97	Expenses—salaries:	
Taxes and insurance repaid.....	1,733.34	Officers.....	1,166.66
Expense fund (fines, members' ip fees)	263.05	Directors.....	420.00
Other receipts:		Expenses—general.....	116.30
Loss and gain.....	3,969.40	Office rent.....	350.00
Furniture and fixtures.....	73.50	Other disbursements:	
Judgments.....	2,484.99	Interest paid on bills payable.....	757.79
Rents.....	293.20	Bills payable.....	17,700.00
Bills payable.....	1,000.00	Loss and gain.....	2,894.52
		Real estate.....	3,237.55
		Judgments.....	6,984.00
		Bills receivable.....	6,000.00
		Cash on hand and in treasury.....	2,954.33
Total receipts.....	\$92,218.44	Total disbursements.....	\$ 92,218.44
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$127,311.19	Paid in on installment stock.....	\$109,677.50
Loans on stock pledged.....	17,327.55	Profits (divided).....	47,916.67
Real estate acquired.....	4,499.01	Profits (undivided).....	97.91
Judgments.....		Other liabilities:	
Other assets:		Bills payable.....	500.00
Bills receivable, account in bank	6,000.00		
Furniture and fixtures.....	100.00		
Cash on hand and in treasury.....	2,954.33		
Total assets.....	\$158,193.08	Total liabilities.....	\$158,193.08

RED OAK BUILDING AND SAVINGS ASSOCIATION.

Located at Red Oak.

Incorporated October 4, 1887. Commenced business December 12, 1887.

O. J. GIBSON, *President*.O. F. RUNNERS, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 1,784.92	Loans on real estate.....	\$ 13,711.38
Dues installment stock.....	11,361.00	Loans on stock pledged.....	750.00
Premium.....	271.96	Installments on stock withdrawn..	11,105.00
Interest.....	3,639.33	Int. or profits p'd on st'k withdrawn	3,191.96
Fin. s.....	270.28	Taxes and insurance paid.....	94.21
Membership fees.....	16.05	Expenses—salaries:	
Transf. r fees.....	2.25	Officers.....	837.50
Loans repaid.....	10,665.00	Directors.....	73.00
Taxes and insurance repaid.....	106.76	Expenses—general:	
Other receipts:		Office rent.....	26.75
Gross premium on loans repaid....	1,700.79	Sundry items.....	151.10
		Print'g and supplies.....	128.53
		Furniture and fixtures.....	20.00
		Cash on hand and in treasury.....	226.67
Total receipts.....	\$29,818.32	Total disbursements.....	\$ 29,818.32

RED OAK BUILDING AND SAVINGS ASSOCIATION—CONTINUED.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	\$55,672.20	Paid in on installment stock	\$ 46,281.00
Loans on stock pledged	900 00	Installments paid in advance	60 00
Interest earned and unpaid	39.50	Premium paid in advance	3 70
Tax certificates	111 96	Interest paid in advance	35.18
Due for ins. and taxes f'm borrowers	6.75	Profits (divided)	11,683.49
Other assets:		Profits (undivided)	5,647.21
Furniture and fixtures	100 00	Expense fund	100.00
Prem earned on gross prem. loans	6,644.98	Other liabilities:	
Interest accrued	282 86	Contingent fund	297.21
Premium accrued	41 96		
Fines accrued	32.02		
Cash on hand and in treasury	225 57		
Total assets	\$64,057.79	Total liabilities	\$ 64,057.79

SANBORN BUILDING AND LOAN ASSOCIATION.

Located at Sanborn.

Incorporated May 4, 1885. Commenced business June 1, 1885.

A. D. NELSON, *President.*P. VALLIE, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 2,437.13	Loans on real estate	\$ 8,271.25
Dues installment stock	7,762.00	Installments on stock withdrawn ..	1,442.00
Premium	5 10	Int. or profits p'd on st'k withdrawn	138.20
Interest	2,185.39	Expenses—salaries:	
Fines	52.40	Officers	123.35
Membership fees	11.75	Office help	10.00
		Expenses—general:	
		Sundry expenses	15 30
		Printing and supplies	5.40
		Cash on hand and in treasury	3,488.97
Total receipts	\$12,503.77	Total disbursements	\$ 13,503.77

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	\$48,850.00	Paid in on installment stock	\$ 50,232.07
Cash on hand and in treasury	3,438.27	Other liabilities:	
		Unearned premium	2,056.20
Total assets	\$52,288.27	Total liabilities	\$ 52,288.27

SAVINGS, LOAN AND BUILDING ASSOCIATION.

Located at Council Bluffs.

Incorporated March 1, 1877. Commenced business March 1, 1877.

H. W. HAZELTON, *President*.D. W. OTIS, *Secretary*.

Annual statement for fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 7,194.28	Loans on real estate	\$ 8,000.00
Dues installment stock	26,576.00	Loans on stock pledged	1,490.00
Premium	1,280.06	Installments on stock withdrawn	2,126.71
Interest	5,120.23	Installments on stock matured	23,099.57
Fines	339.84	Taxes and insurance paid	626.13
Loans repaid	1,394.05	Expenses—salaries:	
Other receipts:		Officers	834.56
Rents	511.11	Expenses—general	33.60
Returned prem. on canceled ins. ..	9.45	Advertising	9.55
Interest on note	64.00	Legal service	263.11
Installment on note	135.00	Printing and supplies	19.22
Examination fees	44.00	Other disbursements:	
	119.68	Tax certificates	252.43
Total receipts	\$41,787.20	Repairs on real estate	210.29
		Loan committee expenses	44.00
		Fees returned to borrowers	18.00
		Perfecting titles	129.93
		Releasing mortgages	17.50
		Securing titles	208.97
		Cash on hand and in treasury	5,422.64
		Total disbursements	\$ 41,787.20
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	\$64,495.00	Paid in on installment stock	\$ 87,312.80
Loans on stock pledged	1,585.00	Installments paid in advance	226.00
Interest earned and unpaid	683.53	Premium paid in advance	5.16
Real estate acquired	29,887.54	Interest paid in advance	24.64
Tax certificates	754.53	Profits (divided)	17,247.07
Judgments	1,597.70	Guaranty fund	27.90
Due for ins. and taxes f'm borrowers	11.50	Other liabilities:	
Other assets:		Matured stock unpaid	608.04
Delinquent stock	1,004.00	J. E. Rice	5.70
Rents due and unpaid	111.70	Mortgage assumed	990.00
Bills receivable	664.00		
Int., taxes and sheriff's certificates	219.53		
Sundry	1.25		
Cash on hand and in treasury	5,422.64		
Total assets	\$106,441.51	Total liabilities	\$106,441.51

SHENANDOAH MUTUAL LOAN ASSOCIATION.

Located at Shenandoah.

Incorporated January 8, 1889. Commenced business January 12, 1889.

A. W. MURPHY, *President*.DELL VAN BUSKIRK, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 1,917.59	Loans on real estate	\$ 2,000.00
Dues installment stock	8,681.50	Loans on stock pledged	2,955.00
Interest	5,114.98	Installments on stock withdrawn	7,661.00
Fines	122.20	Int. or profits p'd on st'k withdrawn	3,203.55
Transfer fees	1.63	Expenses—salaries:	
Loans repaid	3,550.00	Officers	300.00
Taxes and insurance repaid	10.08	Expenses—general	28.70
		Legal service	10.00
		Printing and supplies	9.20
		Cash on hand and in treasury	8,230.53
Total receipts	\$19,397.96	Total disbursements	\$ 19,397.96

SHENANDOAH MUTUAL LOAN ASSOCIATION—CONTINUED.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$102,080.50	Paid in on installment stock.....	\$ 89,989.70
Loans on stock pledged.....	2,755 00	Profits (undivided).....	83,527.10
Interest earned and unpaid.....	140.62		
Due for ins and taxes f'm borrowers	17.30		
Other assets:			
Unpaid fines.....	30.85		
Dues unpaid.....	242.00		
Cash on hand and in treasury.....	3,230.53		
Total assets	\$108,496.80	Total liabilities	\$108,496.80

SILVER CITY BUILDING AND LOAN ASSOCIATION.

Located at Silver City.

Incorporated February 23, 1895. Commenced business March 13, 1895.

W. B. OAKS, *President.*A. P. RHEVE, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 15 34	Loans on real estate.....	\$ 1,150.00
Dues installment stock.....	1,622.10	Loans on stock pledged.....	80.00
Premium.....	108.10	Installments on stock withdrawn...	386.19
Interest.....	154 44	Taxes and insurance paid.....	16 50
Fines.....	24 38	Expenses—salaries.....	70.00
Membership fees.....	18 00	Expenses—general:	
Transfer fees.....	1 50	Office rent.....	15.00
Loans repaid.....	110 00	Other disbursements:	
Taxes and insurance repaid.....	16.50	Interest on prepaid stock.....	4.00
		Sundry expense.....	15.00
		Sundry expense.....	29 90
		Cash on hand and in treasury.....	403.77
Total receipts	\$ 2,070.36	Total disbursements	\$ 2,070.36

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$ 2,350.00	Paid in on installment stock.....	\$ 2,323.80
Loans on stock pledged.....	80.00	Paid in on prepaid stock.....	50.00
Premium earned and unpaid.....	3 00	Profits (divided).....	466.99
Interest earned and unpaid.....	3.99	Other liabilities:	
Other assets:		Interest due prepaid.....	1.00
Installments due.....	22.80		
Fines unpaid.....	15.23		
Expense.....	10.00		
Cash on hand and in treasury.....	403 77		
Total assets	\$ 2,838.79	Total liabilities	\$ 2,838 79

SIOUX COUNTY BUILDING AND LOAN ASSOCIATION.

Located at Alton..

Incorporated June 25, 1890. Commenced business July 14, 1890.

JOHN MEYER, *President.*S. A. LINCOLN, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 1,234.20	Loans on real estate.....	\$ 4,800.00
Dues installment stock.....	4,119.00	Installments on stock withdrawn...	3,512.00
Premium.....	1,684.00	Int. or profits p'd on st'k withdrawn	1,904.40
Interest.....	1,732.15	Taxes and insurance paid.....	189.65
Fines.....	11.70	Expenses—salaries.....	50.00
Membership fees.....	39.25	Expenses—general:	
Loans repaid.....	2,100.00	Printing and supplies.....	20.65
Taxes and insurance repaid.....	17.75	Other disbursements:	
		Releasing mortgage.....	1.00
		Revising articles of incorporation	22.25
		Cash on hand and in treasury.....	578.10
Total receipts.....	\$11,068.05	Total disbursements.....	\$ 11,058.05

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$33,275.00	Paid in on installment stock.....	\$ 15,357.00
Premium earned and unpaid.....	75.45	Installments paid in advance.....	14.00
Interest earned and unpaid.....	78.85	Premium paid in advance.....	5.65
Tax certificates.....	151.90	Interest paid in advance.....	6.00
Other assets:		Pr. fits (divided).....	8,243.85
Delinquent dues.....	64.00	Profits (undivided).....	3.85
Cash on hand and in treasury.....	578.10	Other liabilities:	
		Stock withdrawn not paid.....	590.95
Total assets.....	\$24,223.30	Total liabilities.....	\$ 24,223.30

SOUTHEASTERN IOWA LOAN ASSOCIATION.

Located at Eldon.

Incorporated September 15, 1896. Commenced business 1897.

MARK HILLES, *President.*E. P. HOWARD, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Transfer fees.....	\$ 107.00	Compensation of agent.....	\$ 16.50
		Cash on hand and in treasury.....	90.50
Total receipts.....	\$ 107.00	Total disbursements.....	\$ 107.00

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Cash on hand and in treasury.....	\$ 90.50	Paid in on installment stock.....	\$ 90.50
Total assets.....	\$ 90.50	Total liabilities.....	\$ 90.50

SPENCER BUILDING AND LOAN ASSOCIATION.

Located at Spencer.

Incorporated March 1, 1888. Commenced business March 8, 1888.

E. L. DICKEY, *President*.A. F. LAMAR, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 2,343.79	Loans on real estate.....	\$ 2,500.00
Dues installment stock.....	2,487.00	Loans on stock pledged.....	2,250.00
Premium.....	683.88	Installments on stock withdrawn..	4,321.75
Interest.....	1,643.32	Int. or profits p'd on st'k withdrawn	1,862.00
Fines.....	273.96	Taxes and insurance paid.....	63.49
Membership fees.....	7.30	Expenses—salaries:	
Loans repaid.....	6,400.00	Officers.....	109.99
Taxes and insurance repaid.....	34.92	Office help.....	5.00
Sales real estate during year.....	731.06	Expenses—general:	
Other receipts:		Legal service.....	18.90
Rents.....	54.50	Printing and supplies.....	16.35
		Other disbursements:	
		Real estate.....	2,974.74
		Mechanic's lien.....	23.00
		Real estate repairs.....	153.87
		Cash on hand and in treasury.....	359.64
Total receipts.....	\$16,658.73	Total disbursements.....	\$ 16,658.73

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$17,200.00	Paid in on installment stock.....	\$ 16,136.50
Loans on stock pledged.....	3,250.00	Installments paid in advance.....	53.50
Premium earned and unpaid.....	83.50	Profits (divided).....	9,017.68
Int. est. earned and unpaid.....	187.00	Profits (undivided).....	21.19
Real estate acquired.....	3,888.15		
Tax certificates.....	67.89		
Other assets:			
Office supplies.....	69.00		
Fines unpaid.....	173.69		
Cash on hand and in treasury.....	359.64		
Total assets.....	\$25,258.87	Total liabilities.....	\$ 25,258.87

STANTON MUTUAL LOAN AND BUILDING ASSOCIATION.

Located at Stanton.

Incorporated July 20, 1889. Commenced business July 28, 1889.

C. W. HINE, *President*.A. F. NEWQUIST, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 458.91	Loans on real estate.....	\$ 1,500.00
Dues installment stock.....	1,625.50	Loans on stock pledged.....	1,890.00
Premium.....	6.78	Taxes and insurance paid.....	12.86
Interest.....	825.83	Expenses—salaries:	
Fines.....	41.65	Officers.....	47.50
Membership fees.....	2.28	Expenses—general:	
Loans repaid.....	1,396.00	Advertising.....	1.75
		Legal service.....	80.00
		Printing and supplies.....	2.05
		Furniture and fixtures.....	25.00
		Other disbursements:	
		Recording.....	7.00
		Cash on hand and in treasury.....	849.81
Total receipts.....	\$ 4,355.97	Total disbursements.....	\$ 4,355.97

STANTON MUTUAL LOAN AND BUILDING ASSOCIATION—CONTINUED.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on stock pledged.....	\$ 8,765.00	Paid in on installment stock.....	\$ 8,792.00
Premium earned and unpaid.....	2,425 00	Profits (divided).....	4,823 22
Interest earned and unpaid.....	1,534 75	Profits (undivided).....	.00
Real estate acquired.....	104 54	Expense fund.....	50.00
Tax certificates.....	12.86	Other liabilities:	
Other assets:		Contingent fund.....	45.95
Furniture.....	25 00		
Cash on hand and in treasury.....	849.81		
Total assets	\$13,716 96	Total liabilities	\$ 13,716 96

UNION BUILDING ASSOCIATION.

Located at Clinton.

Incorporated September 12, 1873. Commenced business September 12, 1873.

GEORGE W. FORRESTER, *President*.THOMAS RICHARDSON, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr	\$ 7,842 40	Loans on real estate.....	\$ 37,900.00
Dues installment stock.....	115,570 75	Loans on stock pledged.....	14,458 56
Interest.....	24,104.43	Installments on stock withdrawn...	167,349.06
Fines.....	678.28	Int. or profits p'd on st'k withdrawn	76 22
Loans repaid.....	92,731.72	Taxes and insurance paid.....	2,499.55
Taxes and insurance repaid.....	2,007.73	Expenses—salaries:	
Sales real estate during year.....	1,764.83	Officers.....	1,200 00
Other receipts:		Directors.....	265.50
Foreclosures and costs.....	2,166.68	Office help.....	674.50
Rents.....	1,484 42	Expenses—general:	
Book sales.....	11.00	Sundry.....	110.06
		Printing and supplies.....	548 33
		Other disbursements:	
		Bal due on purchase office b'd'g.	295.20
		Re-incorporation.....	32 13
		Loss on real estate.....	95 70
		Expense on real estate.....	2,566.70
		Foreclosure expense.....	2,347.14
		Real estate acq'd by foreclosure	10,711.20
		Cash on hand and in treasury.....	2,911.38
Total receipts	\$249,062 24	Total disbursements	\$249,062 24

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$286,700 00	Paid in on installment stock.....	\$346,129.90
Loans on stock pledged.....	3,233 04	Profits (undivided).....	10,804 53
Interest and fines.....	1,163.42	Surplus.....	8,819 24
Real estate acquired.....	42,239 74		
Judgments—foreclosures.....	14,927 86		
Due for ins and taxes f'm borrowers	4,718.99		
Other assets:			
Furniture and fixtures.....	8,819.24		
Cash on hand and in treasury.....	8,911.38		
Total assets	\$360,763 67	Total liabilities	\$360,763 67

VILLISCA MUTUAL LOAN AND BUILDING ASSOCIATION.

Located at Villisca.

Incorporated March 13, 1886. Commenced business March 26, 1886.

B. F. FAST, *President*.E. C. GIBBS, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Dues installment stock.....	\$ 4,975.10	Overdrafts at com. of fiscal year...	\$ 7.38
Premium.....	501.63	Loans on real estate.....	6,718.29
Interest.....	2,745.54	Loans on stock pledged.....	700.00
Fines.....	117.63	Installments on stock withdrawn.....	2,918.00
Membership fees.....	15.00	Int. or profits p'd on st'k withdrawn	643.67
Transfer fees.....	3.75	Taxes and insurance paid.....	147.80
Loans repaid.....	5,451.36	Expenses—salaries:	
Taxes and insurance repaid.....	1.88	Officers.....	180.00
Salaries real estate during year.....	393.80	Expenses—general:	
Other receipts:		Office rent.....	2.00
Judgments.....	316.90	Advertising.....	1.30
Rents.....	118.50	Sundry expenses.....	32.75
Earnings on stock issued.....	1.94	Printing and supplies.....	49.63
		Furniture and fixtures.....	5.00
		Other disbursements:	
		Real estate repairs.....	347.33
		Real estate.....	110.00
		Bills payable.....	2,000.00
		Interest on bills payable.....	75.95
		Orders unpaid.....	94.00
		Cash on hand and in treasury.....	702.92
Total receipts.....	\$14,543.02	Total disbursements.....	\$ 14,543.02

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$33,992.34	Paid in on installment stock.....	\$ 26,881.50
Loans on stock pledged.....	70.00	Installments paid in advance.....	8.60
Premium earned and unpaid.....	2,854.04	Profits (divided).....	12,951.88
Interest earned and unpaid.....	405.63	Profits (undivided).....	10.48
Real estate acquired.....	1,595.66	Expense fund.....	100.00
Tax certificates.....	9.34	Other liabilities:	
Judgments.....	284.83	Contingent fund.....	139.65
Due for ins. and taxes f'm borrowers	5.93	Bills payable.....	800.00
Other assets:		Orders unpaid.....	96.00
Fines earned and unpaid.....	58.87	Interest due on bills payable.....	71.60
Membership fees.....	.13		
Furniture and fixtures.....	100.00		
Cash on hand and in treasury.....	702.92		
Total assets.....	\$41,009.71	Total liabilities.....	\$ 41,009.71

VINTON SAVINGS, LOAN AND BUILDING ASSOCIATION.

Located at Vinton.

Incorporated August 8, 1890. Commenced business September 1, 1890.

W. C. ELLIS, *President*.W. H. ANDERSON, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 1,397.77	Loans on real estate.....	\$ 13,800.00
Dues installment stock.....	8,140.00	Installments on stock withdrawn.....	1,461.50
Interest.....	3,103.28	Int. or profits paid on stock withdr'n	133.83
Fines.....	18.60	Expenses—salaries:	
Membership fees.....	25.50	Officers.....	125.00
Transfer fees.....	5.10	Expenses—general:	
Loans repaid.....	850.00	Printing and supplies.....	31.01
Other receipts:		Other disbursements:	
Overdraft on treasurer.....	1,834.04	Interest on overdraft.....	28.95
Total receipts.....	\$15,375.29	Total disbursements.....	\$ 15,375.29

VINTON SAVINGS, LOAN AND BUILDING ASSOCIATION—CONTINUED.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$48,500 00	Paid in on installment stock.....	\$ 86,111.00
Loans on stock pledged.....	500.00	Installments paid in advance.....	22 00
Other assets:		Interest paid in advance.....	10 96
Profits.....	10.96	Profits (divided).....	9,022 74
		Profits (undivided).....	9 22
		Other liabilities:	
		Overdraft.....	1,834.04
Total assets.....	\$47,010.96	Total liabilities.....	\$ 47,010.96

WATERLOO BUILDING AND LOAN ASSOCIATION.

Located at Waterloo.

Incorporated February 23, 1878. Commenced business March 4, 1878.

C. O. BALLIET, *President.*LEWIS LIGHTY, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 109 50	Loans on real estate.....	\$ 38,800.00
Dues installment stock.....	30,691 50	Loans on stock pledged.....	200 00
Interest.....	16,889 23	Installments on stock withdrawn.....	5,349.50
Fines.....	18 85	Installments on stock matured.....	13,689.50
Membership fees.....	41 00	Int. or profits p'd on st'k withdrawn.....	8,286 16
Loans repaid.....	16,300.00	Taxes and insurance paid.....	190.28
Taxes and insurance repaid.....	95.48	Expenses—salaries:	
Other receipts:		Officers and office expenses.....	1,050 00
From Peoples Building and Loan		Office help.....	90 00
Ass'n for expenses incorporation	14 60	Expenses—general:	
Outstanding orders.....	16,950 00	Interest on outstanding orders.....	574 91
		Telephone.....	7 57
		Sundry.....	68.45
		Printing and supplies.....	93.35
		Other disbursements:	
		Returned loan paid.....	700.00
		Outstanding orders paid.....	11,000 00
		Cash on hand and in treasury.....	510.43
Total receipts.....	\$80,610.15	Total disbursements.....	\$ 80,610.15

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$217,700.00	Paid in on installment stock.....	\$157,928 50
Loans on stock pledged.....	1,200 00	Profits (divided).....	48,956.02
Interest earned and unpaid.....	1,578.03	Profits (undivided).....	1,578 03
Tax certificates.....	243.79	Other liabilities:	
Other assets:		Outstanding orders.....	12,950.00
Furniture and fixtures.....	191.20		
Cash on hand and in treasury.....	510.43		
Total assets.....	\$221,423.45	Total liabilities.....	\$221,423.45

WAVERLY BUILDING AND LOAN ASSOCIATION.

Located at Waverly.

Incorporated February, 1892. Commenced business February, 1892.

W. R. KNIGHT, *President*.S. H. SHRAKLEY, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 2,106.19	Loans on real estate.....	\$ 8,550.00
Dues installment stock.....	8,643.50	Loans on stock pledged.....	175 00
Premium.....	1,654.02	Installments on stock withdrawn..	8,858 50
Interest.....	2,072 06	Int. or profits p'd on st'k withdrawn	2,199.27
Fines.....	90 30	Taxes and insurance paid.....	6.75
Membership fees.....	51.00	Expenses—salaries:	
Transfer fees.....	9 50	Officers.....	100.00
Loans repaid.....	4,970.00	Expenses—general:	
Other receipts:		Printing and supplies.....	23.55
Bills payable.....	900.00	Other disbursements:	
Advance payments.....	571.62	Sundry expenses.....	16.20
Sundry profits.....	1.48	Advance payments paid.....	1,000.38
		Interest on advance payments....	45 80
		Cash on hand and in treasury.....	94.21
Total receipts.....	\$21,069 66	Total disbursements.....	\$ 21,069.66

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$36,750.00	Paid in on installment stock.....	\$ 27,470.50
Loans on stock pledged.....	800 00	Installments paid in advance.....	818.63
Premium earned and unpaid.....	79.80	Profits (divided).....	6,121 12
Interest earned and unpaid.....	99 50	Profits (undivided).....	2,022.76
Due for ins. and taxes f'm borrowers	6.75	Other liabilities:	
Other assets:		Bills payable.....	901.00
Unpaid dues.....	109.50	Contingent fund.....	106.55
Cash on hand and in treasury.....	94.21		
Total assets.....	\$37,439 56	Total liabilities.....	\$ 37,439.56

WORKINGMEN'S BUILDING AND LOAN ASSOCIATION.

Located at Belle Plaine.

Incorporated October 10, 1887. Commenced business October 17, 1887.

S. E. BARDWELL, *President*.G. R. AHEWES, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 999.07	Loans on real estate.....	\$ 6,300 00
Dues installment stock.....	12,289 22	Loans on stock pledged.....	5,507 01
Interest.....	2,469 07	Installments on stock withdrawn..	1,627.12
Fines.....	10 67	Taxes and insurance paid.....	8.74
Membership fees.....	35 25	Expenses—salaries:	
Loans repaid.....	2,000.48	Officers.....	175.50
		Expenses—general:	
		Printing and supplies.....	57.49
		Cash on hand and in treasury.....	34.25
Total receipts.....	\$17,103.86	Total disbursements.....	\$ 17,103.86

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$25,625 00	Paid in on installment stock.....	\$ 28,008.00
Loans on stock pledged.....	835 26	Profits (divided).....	1,086 26
Cash on hand and in treasury.....	34.25	Profits (undivided).....	265.40
		Expense fund.....	25.00
Total assets.....	\$26,385 26	Total liabilities.....	\$ 29,385.26

WORKINGMEN'S BUILDING AND LOAN ASSOCIATION.

Located at Missouri Valley.

Incorporated August 8, 1880. Commenced business August 4, 1880.

J. A. CROWDER, *President*.J. S. DEWELL, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 304 13	Loans on real estate.....	\$ 15,425.00
Dues installment stock.....	16,370.00	Installments on stock withdrawn ..	1,322.50
Premium.....	811 87	Installments on stock matured ..	5,600 00
Interest.....	6,793 55	Int. or profits p'd on st'k withdrawn	27 20
Fines.....	330.85	Taxes and insurance paid	335.72
Loans repaid.....	700.00	Expenses—salaries:	
Other receipts:		Officers.....	700.00
Rent.....	31 69	Expenses—general:	
Books, etc.....	21.00	Printing and supplies.....	60 35
Premium on stock.....	45.90	Other disbursements:	
		Repairs.....	155.16
		Interest on matured stock.....	254.60
		Cash on hand and in treasury.....	1,325.36
Total receipts.....	\$25,411.79	Total disbursements.....	\$ 25,411 79
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$67,820 00	Paid in on installment stock.....	\$ 59,770.75
Loans on stock pledged.....	3,350 00	Profits (undivided).....	18,532.20
Interest earned and dues.....	2,105.75	Surplus.....	538.94
Real estate acquired.....	3,892 83		
Due for ins. and taxes f'm borrowers	95.80		
Other assets:			
Contracts, real estate.....	242 05		
Cash on hand and in treasury	1,335 36		
Total assets.....	\$78,831.79	Total liabilities	\$ 78,831.79

WORKINGMENS BUILDING ASSOCIATION.

Located at Clinton.

Incorporated March 1, 1884. Commenced business March 5, 1884.

E. M. PURCELL, *President*.E. V. CHANDLER, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 5 88	Loans on real estate.....	\$ 26,600 00
Dues installment stock.....	74,457 34	Loans on stock pledged	2,240 00
Interest.....	6,381.39	Installments on stock withdrawn ..	50,508 59
Fines.....	116.39	Installments on stock matured.....	36,468 25
Loans repaid.....	26,720 00	Taxes and insurance paid	810.73
Taxes and insurance repaid.....	386.39	Expenses—salaries:	
Other receipts:		Officers.....	774 35
Rent.....	88 65	Directors.....	13 85
Contracts.....	16 00	Expenses—general:	
Pass books.....	6.20	Office rent.....	46 50
		Advertising.....	3.05
		Legal service.....	311.41
		Printing and supplies.....	49.18
		Other disbursements:	
		Recordi g.....	23 85
		Special interest paid.....	1 15
		Interest refunded.....	77.55
		Sundry expense.....	3 33
		Cash on hand and in treasury.....	189 53
Total receipts.....	\$118,130 24	Total disbursements.....	\$118,130 24

WORKINGMENS BUILDING ASSOCIATION—CONTINUED.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	\$94,580 00	Paid in on installment stock	\$109,281.84
Loans on stock pledged	747 00	Interest paid in advance	281.64
Interest earned and unpaid	639.38	Surplus	1,840.95
Real estate acquired	14,163.82		
Tax certificates	505 78		
Due for ins. and taxes f'm borrowers.	110.45		
Other assets:			
Furniture and fixtures	220 00		
Fines due and unpaid	288.97		
Cash on hand and in treasury	189.55		
Total assets	\$111,443.98	Total liabilities	\$111,443.98

WAPELLO LOAN, BUILDING AND SAVINGS ASSOCIATION.

Located at Wapello.

Incorporated February 3, 1890. Commenced business February 4, 1890.

W. S. GAMES, *President.*JNO. HALE, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	\$ 545.21	Loans on real estate	\$ 100.00
Dues installment stock	1,612.00	Loans on stock pledged	495.00
Interest	951.69	Loans on personal security	1,169.00
Fines	44.88	Installments on stock withdrawn ..	1,577.00
Transfer fees .....	.75	Int or profits p'd on st'k withdrawn	470.00
Loans repaid	1,042 00	Taxes and insurance paid	62.00
Taxes and insurance repaid	62.00	Expenses—salaries:	
		Officers	75 00
		Directors	4.00
		Expenses—general	10.05
		Advertising .....	.50
		Cash on hand and in treasury	6.08
Total receipts	\$ 4,269.03	Total disbursements	\$ 4,269.03

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	\$11,634.12	Paid in on installment stock	\$ 10,453.00
Loans on stock pledged	515.00	Installments paid in advance	12.06
Interest earned and unpaid	260.08	Profits (undivided)	4,813.72
Judgments	866.16		
Other assets:			
Loaned on personal security	1,835.00		
Interest on judgment	22.23		
Dues unpaid	51.00		
Cash on hand and in treasury	6.08		
Total assets	\$15,299 72	Total liabilities	\$ 15,299.72

WASHINGTON LOAN AND BUILDING ASSOCIATION.

Located at Washington.

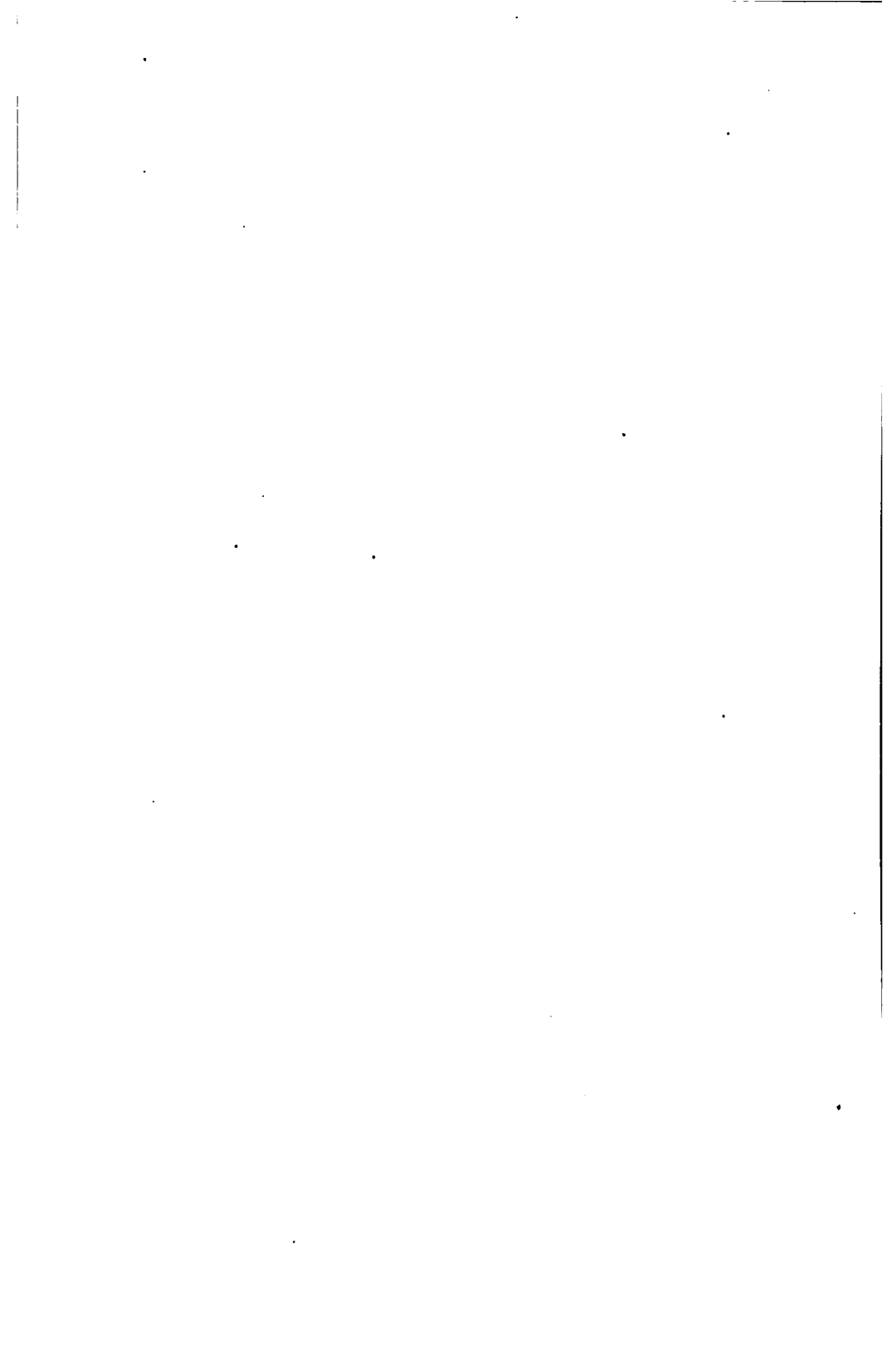
Incorporated August 25, 1886. Commenced business August 25, 1886.

J. M. DENNY, President.

O. H. WILSON, Secretary.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Dues installment stock.....	\$23,071 00	Overdraft at com. of fiscal year.....	\$ 2,077.51
Interest.....	10,514.65	Loans on real estate.....	20,656.25
Fines.....	66.95	Installments on stock withdrawn.....	1,000.00
Transfer fees.....	8 75	Installments on stock matured.....	5,537.65
Loans repaid.....	1,537.50	Int. or profits p'd on st'k withdrawn	170.37
Other receipts:		Expenses—salaries:	
Bills payable.....	16,994.02	Officers.....	946.45
Bills receivable.....	50.00	Directors.....	80.00
Profit and loss.....	31.23	Expenses—general.....	57.40
J. P. Hayes.....	600.00	Legal service.....	58.79
		Printing and supplies.....	48.40
		Other disbursements:	
		Bills payable.....	17,405.63
		J. P. Hayes.....	600.00
		Interest.....	2,614.37
		Cash on hand and in treasury.....	561.26
Total receipts.....	\$51,924.09	Total disbursements.....	\$ 51,924.09
ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate.....	\$123,130 00	Paid in on installment stock.....	\$ 76,831.00
Loans on stock pledged.....	3,500 00	Installments paid in advance.....	443.00
Interest earned and unpaid.....	364.98	Interest paid in advance.....	116.60
Other assets:		Profits (undivided).....	21,861.01
Bills receivable.....	123.00	Other liabilities:	
Cash on hand and in treasury.....	561.26	Interest accrued but not due.....	688.06
		Reserve fund.....	73.10
		Bills payable.....	27,140.52
Total assets.....	\$126,679.29	Total liabilities.....	\$126,679.29



ASSETS.

Number.	NAME OF COMPANY.	LOCATION.	Loans on real estate.	Loans on stock pledged.	Premium earned and unpaid.	Interest earned and unpaid.
	DOMESTIC LOCAL—					
1	Akron Domestic B. and L. Ass'n.	Akron.....	\$ 14,483.35	\$ 5,286.65	\$ 1.00	\$ 3.05
2	Appanoose Co. L. and B. Ass'n.	Centerville.....	71,307.00	2,150.00	18.40	133.08
3	Atlantic Mutual Build. Ass'n.	Atlantic.....	11,312.00			
4	Boone Building and Loan Ass'n.	Boone.....	33,325.00	3,785.00		467.21
5	Building, Savings and Loan Ass'n.	Winterset.....	33,976.50	2,504.00	74.34	149.90
6	Burlington Loan Association....	Burlington.....	55,470.00	6,675.00		524.03
7	Business Men's L. and Dep. Ass'n.	Maquoketa.....	31,080.00			
8	Casey Savings and Loan Ass'n.	Casey.....	4,150.00			
9	Cass County Loan and B. Ass'n.	Atlantic.....	32,912.05	700.00		
10	Cedar Falls Build. and L. Ass'n.	Cedar Falls.....	146,974.44			1,047.63
11	Cedar Rapids B. and L. Ass'n.	Cedar Rapids....	100,785.00	3,470.00		698.42
12	Cedar Valley B. and L. Ass'n.	Cedar Falls.....	48,900.00			
13	Cherokee Building and L. Ass'n.	Cherokee.....	70,085.52	900.00		
14	Citizens Building Association....	Olinton.....	13,400.00	205.00		
15	Council Bluffs Mut. B. and L. Ass'n.	Council Bluffs....	625.00	200.00		
16	Davenport L., B. and Sav. Ass'n.	Davenport.....	365,760.95	18,015.21	1,752.00	1,773.53
17	Decorah Build. and Loan Ass'n.	Decorah.....	22,125.00			
18	Dickinson County B. and L. Ass'n.	Spirit Lake.....	7,910.00		46.58	40.54
19	Dubuque Building and L. Ass'n.	Dubuque.....	312,042.00	25,153.97		8,203.05
20	Eldon Loan and Building Ass'n.	Eldon.....	30,300.00			180.00
21	Elgin Building and Loan Ass'n.	Elgin.....	9,750.00	1,016.96		272.25
22	Emmetsburg B. and L. Ass'n.	Emmetsburg.....	33,250.00			445.03
23	Eagle Grove B. and L. Ass'n.	Eagle Grove.....	27,316.00	525.00	60.80	38.90
24	Fairfield Loan and Build. Ass'n.	Fairfield.....	101,700.00	300.00		
25	Fort Dodge B. and L. Ass'n.	Fort Dodge.....	90,205.00		114.50	195.42
26	Fort Madison L. and B. Ass'n.	Fort Madison....	162,500.00			
27	Fourth Street Build. (The) Ass'n.	Olinton.....	80,700.00	6,081.65		1,439.49
28	Germania B., L. and Sav. Ass'n.	Cedar Falls.....	81,625.00	1,502.05		174.00
29	Germania Savings and L. Ass'n.	Olinton.....	109,443.88	1,005.00		374.04
30	Glenwood Building and L. Ass'n.	Glenwood.....	35,932.39		6.90	78.09
31	Grinnell B., L. and Savings Ass'n.	Grinnell.....	46,477.00	1,463.00		
32	Home Building and Loan Ass'n.	Marion.....	18,485.00			3.14
33	Home Building and Loan Ass'n.	Sidney.....	12,600.00			
34	Home Building and Loan Ass'n.	Shenandoah.....	2,000.00			
35	Home Loan and Building Ass'n.	Fairfield.....	20,614.25	3,180.00		
36	Home B., L. and Sav. Ass'n.	Davenport.....	* 44,345.00			
37	Iowa City Building and L. Ass'n.	Iowa City.....	11,100.00		45.60	88.00
38	Keokuk Loan and Building Ass'n.	Keokuk.....	168,810.66			
39	Lake City Building and L. Ass'n.	Lake City.....	3,925.00		4.80	5.34
40	La Porte Building and L. Ass'n.	La Porte City....	25,295.00	800.00		173.89
41	Lee County Loan and B. Ass'n.	Keokuk.....	169,185.86			
42	Linn County Build. and L. Ass'n.	Marion.....	35,535.00			
43	Lyon County Build. and L. Ass'n.	Rock Rapids....	1,550.00	60.00		
44	Lyons Building and Loan Ass'n.	Olinton.....	56,500.00	1,888.00		688.41
45	Maquoketa Build. and Sav. Ass'n.	Maquoketa.....	76,848.56	1,486.13		688.16

* Compiled from examiner's report.

ASSETS.

Real estate ac- quired.	Real estate ac- quired, sold un- der contract.	Due for taxes and insurance from borrowers.	Installments due and unpaid.	Real estate loans and costs in proc- ess of foreclosure.	Expense fund over- drawn.	Cash on hand and in treasury.	Miscellaneous assets.	Total assets.
\$ 600.00						\$ 284.30	\$ 11.40	\$ 20,649.75
8,614.68		\$ 18.38	\$ 120.00			1,881.03	115.82	79,161.34
1,381.21				\$ 509.54	\$ 1,010.37	338.00		14,452.12
2,061.45		134.60				684.85	200.00	39,638.11
		137.45				1,039.68	200.00	38,081.87
4,000.00		97.91				2,154.93	254.10	69,775.96
						64.83		31,724.83
2,374.73					2,332.35	841.70		4,491.70
						1,654.29	309.61	40,283.02
						41.67	279.40	148,343.13
						23.04		104,956.46
2,535.20		79.58				1,043.02		49,429.00
2,007.59		134.26				3,967.27		77,422.33
		101.49				12.42		15,726.50
		3.50				195.93	227.86	1,262.29
6,236.86						39,329.94		432,868.48
	\$ 396.14					197.47		22,322.47
7,396.20		992.41	2,656.00	599.25		1,034.32	132.95	9,550.53
6,450.00						1,940.02	417.80	360,400.70
							28,885.00	55,615.00
3,390.02		46.68				911.26	53.37	15,440.54
			815.06			987.25	334.20	35,771.47
4,692.09						745.52		23,686.31
185.60		36.99	201.24			6,678.99	97.00	113,468.08
						6,301.82	323.16	97,563.66
492.00							9,942.53	172,934.53
24,698.61	19,717.29	786.63		14,226.20		870.31	250.00	149,769.17
		39.30	203.50			99.89	100.00	33,643.74
22,161.16		1,066.72		573.84		4,578.56	311.57	139,512.77
966.98			71.00			180.86	84.82	37,261.04
			173.35			3,182.41	135.56	51,267.97
						169.92		18,658.06
						693.70	10.45	12,477.50
						1,415.00		4,015.00
								23,794.26
						102.23	8,998.80	53,446.13
						183.75	19.00	11,884.25
2,900.00		3,591.10				1,434.92		196,736.68
373.19			4.80			101.43	71.25	4,112.68
			7.00			3,112.04	20.20	29,281.32
		1,627.98				100.96		171,114.75
764.89		9.40				482.09		88,781.38
						78.00		1,686.00
6,254.84		374.81				1,927.87		67,583.98
			215.61			309.68		78,543.14

ASSETS—

Number.	NAME OF COMPANY.	LOCATION.	Loans on real estate.	Loans on stock pledged.	Premium earned and unpaid.	Interest earned and unpaid.
DOMESTIC LOCAL—Cont'd—						
46	Mason City Building and L. Ass'n	Mason City	\$ 123,655.00		\$ 80.80	\$ 309.83
47	Mechanics Building Ass'n	Sioux City	45,784.75	\$ 8,510.00		
48	Muscatine Building and L. Ass'n	Muscatine	25,584.28	1,985.00		
49	Mutual Building and Loan Ass'n	Hull	12,810.00	50.00	202.68	283.88
50	Mutual Home L. and Sav. Ass'n	Grinnell	19,467.86	97.27	4.17	108.00
51	Mutual Loan and Savings Ass'n	Morning Sun		5,485.00	91.50	491.68
52	Mutual Loan and Savings Ass'n	Tama	63,110.00	1,475.00	48.00	650.30
53	Maurice Building and Loan Ass'n	Maurice				
54	Mer. and Mech's L., B. & S. Ass'n	Davenport	154,600.00	13,958.00		1,774.87
55	Northwestern B. and L. Ass'n	Inwood	13,945.00	300.00	23.30	17.46
56	Oelwein Building and Loan Ass'n	Oelwein	1,300.00			
57	Orange City B. and L. Ass'n	Orange City	17,635.00		13.80	14.44
58	Osage Building and Loan Ass'n	Osage	3,306.00		115.80	144.75
59	Ottumwa L., B. and Sav. Ass'n	Ottumwa	5,280.00			28.04
60	Peoples Building and L. Ass'n	Dubuque	70,712.49	3,530.98		217.65
61	Peoples Building and L. Ass'n	Morning Sun	3,700.00	1,289.08		218.95
62	Peoples B., L. and Inv. Co.	Sioux City	80,159.97		373.07	870.51
63	Peoples Building and Sav. Ass'n	Ottumwa	93,485.00	5,579.00		888.12
64	Peoples Mutual B. & L. Ass'n	Waterloo	171,900.00			1,510.95
65	Perpetual Building Ass'n	Cedar Rapids	133,584.98	3,819.00		1,318.12
66	Perpetual Building and L. Ass'n	Waterloo	143,625.00	4,304.00		
67	Perpetual Building Ass'n	Clinton	204,327.83	9,219.08		17,885.94
68	Perry Building and Loan Ass'n	Perry	5,650.00			
69	Polk County L. and B. Ass'n	Des Moines	137,811.19			
70	Red Oak Building and Sav. Ass'n	Red Oak	55,672.20	900.00	6,686.93	322.36
71	Sanborn Building and L. Ass'n	Sanborn	48,850.00			
72	Savings, Loan and B. Ass'n	Council Bluffs	64,465.00	1,585.00		683.53
73	Shenandoah Mutual Loan Ass'n	Shenandoah	103,080.50	2,755.00		140.63
74	Silver City B. and L. Ass'n	Silver City	3,350.00	30.00	8.00	3.99
75	Sioux County B. and L. Ass'n	Alton	23,973.00		78.45	78.35
76	Spencer B. and L. Ass'n	Spencer	17,200.00	3,380.08	83.50	167.00
77	Stanton Mutual L. and B. Ass'n	Stanton		3,765.00	2,435.00	1,584.75
78	Union Building Ass'n	Clinton	286,700.00	3,283.04		1,163.42
79	Villisca Mutual L. and B. Ass'n	Villisca	33,992.34	700.00	2,864.08	405.63
80	Vinton Sav., Loan and B. Ass'n	Vinton	46,500.00	500.00		
81	Wapello L., B. and Sav. Ass'n	Wapello	11,634.12	515.00		380.03
82	Washington Loan and B. Ass'n	Washington	132,180.00	3,500.00		254.93
83	Waterloo Building and L. Ass'n	Waterloo	217,700.00	1,200.00		1,578.08
84	Waverly Building and L. Ass'n	Waverly	86,750.00	300.00	79.60	99.50
85	Workingmens B. and L. Ass'n	Belle Plaine	25,635.00	335.26		
86	Workingmens B. and L. Ass'n	Mo. Valley	67,380.00	3,350.00		2,105.75
87	Workingmen's Building Ass'n	Clinton	94,580.00	747.00		639.28
Total			\$5,679,611.20	\$178,850.25	\$15,285.10	\$54,511.81
DOMESTIC—						
1	Acme Savings Ass'n	Cedar Rapids	5,700.00	95.00		
2	Algona Deposit and Loan Ass'n	Algona	49,480.00	1,337.50		506.79
3	Avoca Building and Loan Ass'n	Avoca	36,750.00		47.21	188.84
4	Co-operative Bank (The)	Des Moines	137,897.59	2,033.00		
5	Davenport Co-operative Bank	Davenport	133,865.00	300.00		1,985.88
6	Eastern Iowa B. and L. Ass'n	Tipton	28,744.99	347.00		170.90
7	Equitable Loan Co.	Ottumwa	113,959.50	6,512.83	708.98	708.99
8	Fidelity Loan and Building Ass'n	Ottumwa	114,305.53	2,341.00	638.88	1,384.47
9	Ft. Dodge Savings and Loan Ass'n	Ft. Dodge	12,300.00	50.00		
10	German-American S. and L. Ass'n	Ft. Madison				

CONTINUED.

Real estate ac- quired.	Real estate ac- quired, sold un- der contract.	Due for taxes and insurance from borrowers.	Installments due and unpaid.	Real estate loans and costs in proc- ess of foreclosure.	Expense fund over- drawn.	Cash on hand and in treasury.	Miscellaneous assets.	Total assets.
\$ 375.15			\$ 758.00	\$ 3,863.45		\$ 3,608.87		\$ 131,650.60
6,755.25			1,674.00	3,056.40		4,009.81		69,910.21
31.04		\$ 10.05				3,491.70	120.00	32,001.66
686.80		108.90		843.78		341.65	949.65	15,376.59
						615.60	100.56	20,392.96
			235.50			523.08	7,010.67	13,601.93
						508.80		66,017.50
			2,578.50	1,208.54		2,414.19	930.21	177,464.31
750.00		20.06	15.00			26.63	38.00	15,035.47
		19.61	12.00	1,200.00		1,005.67		2,305.67
						2,232.94		19,917.99
						532.86		9,353.75
5,358.48		120.07	886.50			2,258.79	260.34	6,042.80
							95.86	83,376.34
5,513.07		71.45	106.00			165.02	2,256.40	12,685.45
2,258.24		378.46	591.40			825.75	5,122.91	105,528.13
829.03		10.00	1,026.00			233.85	518.42	104,347.10
			626.00			8,555.19	474.45	184,105.52
				3,418.73		6,103.28	525.74	147,769.83
838.30		236.21				602.47	348.55	162,854.53
56,284.61		2,577.67				1,848.43	9,472.16	392,765.51
						814.80		5,964.80
17,327.53		6.75		4,499.01		2,854.33	6,100.00	158,192.08
						225.57	243.92	64,057.79
29,887.54		11.50	1,004.00	1,597.70		3,488.27		52,338.27
		17.30	242.00			5,422.64	1,754.60	106,441.51
			22.80			3,220.53	30.85	108,496.80
			64.00			403.77	25.23	2,838.79
						578.10	151.90	24,233.30
3,888.15						359.64	310.58	25,258.87
104.54						849.81	37.86	13,716.96
42,280.74		4,718.99		14,927.86		3,911.38	3,819.24	360,763.67
1,895.06		5.93		284.83		702.92	168.33	41,009.71
							10.96	47,010.96
			51.00	888.49		6.08	1,835.00	15,289.72
						561.86	133.00	136,679.29
						510.43	434.99	221,423.45
		6.75	109.50			94.21		37,439.56
						3,425.00		29,385.26
3,892.83	\$ 242.05	95.80				1,325.36		78,831.79
14,162.82		110.45				189.55	1,014.73	111,443.93
\$ 302,256.13	\$20,345.48	\$18,005.02	\$15,459.70	\$51,697.62	\$ 3,342.72	\$ 159,026.60	\$ 87,379.52	\$ 6,594,778.95
306.06		34.00		18.23	265.67	314.13		6,109.13
						40.28	276.24	52,244.77
2,751.95						247.29	55.22	37,288.56
38,475.86	6,124.87	2,705.34		14,355.19		8,372.70	684.71	152,738.85
						899.01		183,620.05
					346.02	92.20	440.97	30,144.17
3,083.43		65.87				1,569.56	20,681.71	145,390.87
						4,520.21	655.56	123,835.59
						651.77		13,091.71
		26.30				748.30	115.75	890.25

ASSETS—

Number.	NAME OF COMPANY.	LOCATION.	Loans on real estate.	Loans on stock pledged.	Premium earned and unpaid.	Interest earned and unpaid.
DOMESTIC—Continued—						
11	Hawkeye S. and L. Ass'n.....	Des Moines....	53,750.00	140.00	689.84	574.45
12	Home Savings and Trust Co.....	Des Moines....	117,701.10	1,794.68		
13	House B., S. and Loan Ass'n.....	Hawarden....	53,750.00	800.00	706.00	817.46
14	Inter-State B. and L. Ass'n.....	Sioux City....	108,425.00	5,405.60		
15	Iowa Building and Loan Ass'n....	Des Moines....	44,325.00	2,152.00		
16	Iowa Business Men's B. & L. Ass'n	Marshalltown..	334,655.70	6,125.00		
17	Iowa Central B. and L. Ass'n.....	Des Moines....	1,304,475.00	27,638.00		
18	Iowa Deposit and Loan Co.....	Des Moines....	333,435.00	8,772.28	5,028.55	
19	Iowa Mutual B. and L. Ass'n.....	Dubuque.....	123,575.00	1,701.00	1,338.59	1,107.19
20	Iowa Savings and Loan Ass'n.....	Des Moines....	1,070,910.88	46,783.00		26,098.05
21	Le Mars Building and Loan Ass'n	Le Mars.....	93,139.47	3,400.00		1,388.67
22	Mutual Benefit B. and L. Ass'n....	Atlantic.....	139,947.21	4,050.00		
23	National B. and Savings Ass'n....	Boone.....	300,420.00	2,350.00	5,505.88	4,421.55
24	Normal Savings and Loan Ass'n....	Cedar Falls....	10,900.00			
25	Northern Iowa B. and L. Ass'n....	Dubuque.....	3,100.00		12.00	12.00
26	Northwestern Deposit & Inv. Co....	Holstein.....	57,794.75	2,181.00	818.75	265.70
27	Northwestern Sav. and L. Ass'n....	Des Moines....	13,800.00	247.63		
28	Oskaloosa Nat. B., L. & Inv. Ass'n	Oskaloosa....	9,785.00	357.25	37.50	37.50
29	Southeastern Iowa Loan Ass'n....	Eldon.....				
	Total.....		\$4,668,713.70	\$123,272.75	\$15,009.28	\$30,645.85
FOREIGN ASSOCIATIONS—						
1	Guaranty Sav. and Loan Ass'n....	Min'ap'lis, Min.	428,206.00	35,510.00	4,336.11	3,716.67
RECAPITULATION—						
	Domestic local total.....		5,679,611.20	178,850.25	15,295.10	54,511.81
	Domestic total.....		4,668,713.70	132,372.75	15,009.28	30,645.85
	Foreign total.....		428,206.00	35,510.00	4,336.11	3,716.67
	Grand total.....		\$10,774,630.90	\$346,642.00	\$34,630.49	\$97,874.33

CONTINUED.

Real estate ac- quired.	Real estate ac- quired sold un- der contract.	Due for taxes and insurance from borrowers.	Installments due and unpaid.	Real estate loans and costs in pro- cess of foreclosure.	Expense fund over- drawn.	Cash on hand and in treasury.	Miscellaneous as- sets.	Total assets.
\$ 5,059.16		\$ 28.85				\$ 878.40	\$ 738.39	\$ 55,798.88
6,870.08		451.84				10,840.74	445.41	138,892.43
2,983.28		801.88		\$ 4,557.97		330.57	2,045.25	69,088.98
3,487.73		983.05		2,148.90		368.22		127,685.10
		747.48				2,873.10	157.00	54,747.81
6,860.95		1,830.92		758.79		5,072.20	24.98	244,818.43
49,515.71	\$ 2,807.53	3,769.15		8,191.77		5,597.09		1,904,494.24
16,250.82	2,196.00	2,467.06		19,766.78		5,858.40	1,018.70	832,737.17
27,160.00		7,394.44				2,458.09	5,791.75	175,490.97
33,076.91	7,182.89	5,488.14				1,369.88		1,190,907.28
8,070.24	225.00	1,056.66		1,706.26		499.97	1,468.68	115,994.25
2,715.69		569.83				1,896.80	3,306.70	141,838.78
7,868.61	1,348.00	2,375.43		7,265.63		1,783.88	1,522.15	394,176.13
						907.40	15.09	11,322.49
						67.88	40.15	3,262.03
		8.17		840.78		1,126.45	31.65	63,557.25
2,750.00				439.60		2,375.96	468.77	20,088.96
		47.50				909.52	2,709.07	13,594.24
						90.50		90.50
\$ 217,785.43	\$19,293.78	\$39,862.96		\$55,020.90	\$ 611.69	\$ 61,643.50	\$ 42,669.24	\$ 5,282,533.08
151,140.86	2,226.00	948.88		18,265.26		21,187.28	24,666.57	688,153.13
302,256.13	20,845.48	18,305.02	\$ 15,459.70	51,697.63	3,842.72	159,026.60	87,379.52	6,594,773.85
217,785.43	19,293.78	29,862.96		55,020.90	611.69	61,643.50	42,669.24	5,282,533.08
151,140.86	2,226.00	948.88		18,265.26		21,187.28	24,666.57	688,153.13
\$ 671,182.43	\$41,985.26	\$48,816.26	\$15,459.70	\$124,983.78	\$ 2,954.41	\$ 241,807.88	\$ 154,715.33	\$ 12,565,465.16

LIABILITIES.

Number.	NAME OF ASSOCIATION.	LOCATION.	Paid in on install- ment stock.	Paid in on full paid stock.	Paid in on prepaid stock.	Paid in on miscel- laneous other stock.	Installments paid in advance.
1	DOMESTIC LOCAL—						
2	Akron Domestic Local B.	Akron	\$ 16,921.00				
3	& L. Ass'n.						
4	Appanoose Co. L. & B. Ass'n.	Centerville	51,238.00				\$ 179.50
5	Atlantic Mutual B. Ass'n.	Atlantic	9,860.50				
6	Boone B. & L. Ass'n.	Boone	27,088.00				114.00
7	Building, Sav. & L. Ass'n.	Winterset	26,979.00	\$ 1,900.00			
8	Burlington L. Ass'n.	Burlington	54,844.00				89.00
9	Businessmen's L. & B. Ass'n.	Maquoketa	11,142.88	15,400.00	\$ 8,350.00		
10	Casey Sav. & L. Ass'n.	Casey	610.56		8,640.00		
11	Cass Co. L. & B. Ass'n.	Atlantic	23,830.50				
12	Cedar Falls B. & L. Ass'n.	Cedar Falls	104,584.00				420.50
13	Cedar Rapids B. & L. Ass'n.	Cedar Rapids	81,114.26				
14	Cedar Valley B. & L. Ass'n.	Cedar Falls	84,307.50				91.67
15	Cherokee B. & L. Ass'n.	Cherokee	48,550.50				
16	Citizens B. Ass'n.	Clinton	15,566.46				
17	Council B. M. B. & L. Ass'n.	Council Bluffs	1,011.00		200.00		
18	Davenport L. B. & S. Ass'n.	Davenport	395,714.08				510.00
19	Decorah B. & L. Ass'n.	Decorah	17,306.40				
20	Dickinson Co. B. & L. Ass'n.	Spirit Lake	7,718.50				
21	Dubuque B. & L. Ass'n.	Dubuque	275,620.00				1,000.50
22	Eldon L. & B. Ass'n.	Eldon	8,241.25		16,560.00		170.50
23	Elgin B. & L. Ass'n.	Elgin	11,139.41				
24	Emmetsburg B. & L. Ass'n.	Emmetsburg	23,890.00				21.00
25	Eagle Grove B. & L. Ass'n.	Eagle Grove	15,944.55	400.00	4,120.00		1,003.68
26	Fairfield L. & B. Ass'n.	Fairfield	73,547.12				
27	Ft. Dodge B. & L. Ass'n.	Ft. Dodge	72,229.65				189.60
28	Ft. Madison L. & B. Ass'n.	Ft. Madison	114,903.00				
29	Fourth St. B. (The) Ass'n.	Clinton	188,923.72				
30	Germania B. L. & S. Ass'n.	Cedar Falls	19,750.50				
31	Germania B. & L. Ass'n.	Clinton	186,066.28				
32	Glenwood B. & L. Ass'n.	Glenwood	39,342.00				
33	Grinnell B. L. & S. Ass'n.	Grinnell	39,311.00				
34	Home B. & L. Ass'n.	Marion	16,214.70				
35	Home B. & L. Ass'n.	Sidney	8,511.94				
36	Home B. & L. Ass'n.	Shenandoah	3,900.50				
37	Home L. & B. Ass'n.	Fairfield	12,161.05		5,036.00		
38	Home B. & L. Sav. Ass'n.	Davenport	* 36,221.85	2,250.00			
39	Iowa City B. & L. Ass'n.	Iowa City	5,054.70	2,700.00	1,890.00		23.25
40	Keokuk L. & B. Ass'n.	Keokuk	86,228.80				
41	Lake City B. & L. Ass'n.	Lake City	3,830.40				
42	La Porte B. & L. Ass'n.	La Porte City	20,274.00				
43	Lee Co. L. & B. Ass'n.	Keokuk	84,984.30				
44	Linn Co. B. & L. Ass'n.	Marion	85,527.54				
45	Lyon Co. B. & L. Ass'n.	Rock Rapids	1,561.07				12.65
46	Lyons B. & L. Ass'n.	Clinton	61,386.35				
47	Maquoketa B. & S. Ass'n.	Maquoketa	75,792.74				

*Compiled from examiner's report.

LIABILITIES.

Premium paid in advance.	Interest paid in advance.	Incompleted loans.	Profits divided.	Profits undivided.	Expense fund.	Surplus or contingent fund.	Bills payable.	Miscellaneous liabilities.	Total liabilities
\$ 3.80	\$ 12.40		\$ 3,680.13	\$ 68.63			\$ 1,800.00	\$ 1,848.87	\$ 20,649.75
			24,023.77	4,591.63					79,161.34
	4.80		9,180.87	8,801.16		\$ 34.30	8,600.00	55.85	14,482.12
								72.00	89,638.11
	12.00		14,889.69	1.27					38,081.87
			1,391.73	80.79				52.48	69,775.96
			241.14						31,724.53
				16,402.52					4,491.70
5,376.00			22,425.22	168.81		17.25	8,200.00	2,171.35	40,283.02
									148,843.13
	78.26		19,369.29		\$ 1,344.24		2,050.00		104,956.46
		\$ 110.43	7,835.95	22,588.27		300.00	4,000.00	3,076.05	49,422.60
			5,983.56	84.01		60.69		200.00	77,622.33
				41.19				15.34	15,728.60
									1,252.29
	128.57		106,515.91	4,816.07		300.00			423,868.48
				4.83				56.63	23,322.47
	89.11		1,770.57	61,414.69			12,600.00	8,107.50	9,550.63
3,705.14			3,306.50			8,409.36	20,332.25		890,400.70
									55,815.00
	272.25		2,548.52	1,468.34	810.59	112.69		1,067.08	15,440.54
			3,644.49	1,983.00	106.20			6,711.44	35,771.47
			3,969.81	28,642.25			1,200.00	265.27	28,686.31
				15.63			11,278.70		113,468.08
28.10	56.48		25,083.90						97,563.66
				49,195.06			8,304.96	531.51	172,934.53
	190.70					9,654.75			148,769.17
	251.25		6,116.89	2,599.39	212.65		75.15		33,643.74
	304.45			7,919.04					139,512.77
									37,261.04
2,783.24				9,213.63					51,257.97
	55.64		1,585.21	494.76			307.75		18,658.06
			1,237.10	160.96	87.50			3,490.00	13,477.50
				114.50					4,015.00
				2,736.47			3,860.74		23,794.26
				8,974.33			5,740.00	159.93	53,446.13
		122.24	294.18	592.27	6.71		700.00		11,384.35
			37,881.74				73,616.14		196,736.68
			243.39	8.46	35.37				4,112.62
			8,350.25	1.97				655.00	29,281.32
			44,312.53				41,817.93		171,114.75
				263.84					36,731.38
			83.51	28.77					1,696.00
	173.96		4,622.13	1,040.95	261.54				67,563.93
				1,783.95		175.68	734.50	61.27	78,548.14

LIABILITIES—

Number.	NAME OF ASSOCIATION.	LOCATION.	Paid in on install- ment stock.	Paid in on full paid stock.	Paid in on prepaid stock.	Paid in on miscel- laneous other stock.	Installments paid in advance.
DOMESTIC LOCAL—Cont'd.							
46	Mason City B. & S. Ass'n.	Mason City	\$ 104,184.00	.....	.....	.....	\$ 1,015.00
47	Mechanics B. Ass'n.	Sioux City	52,855.00	.....	.....	.....	.....
48	Muscatine B. & L. Ass'n.	Muscatine	30,086.85	\$ 100.00	.....	.....	.....
49	Mutual B. & L. Ass'n.	Hull	9,286.50	.....	.....	.....	24.00
50	Mutual Home L. & S. Ass'n.	Grinnell	1,363.71	17,850.00	.....	.....	.....
51	Mutual L. & S. Ass'n.	Morning Sun	9,588.00	.....	.....	.....	.....
52	Mutual L. & S. Ass'n.	Tama	44,640.00	.....	.....	.....	111.00
53	Merch. & Mech. L. B. & S. A.	Davenport	131,957.00	.....	.....	.....	.....
54	Maurice B. & L. Ass'n.	Maurice	.....	.....	.....	.....	.....
55	Northwest'n B. & L. Ass'n.	Inwood	10,663.59	.....	.....	.....	5.50
56	Oelwein B. & L. Ass'n.	Oelwein	2,006.10	.....	.....	.....	15.00
57	Osage B. & L. Ass'n.	Osage	7,074.00	.....	.....	.....	193.25
58	Ottumwa L. B. & S. Ass'n.	Ottumwa	885.84	5,539.52	.....	.....	.....
59	Orange City B. & L. Ass'n.	Orange City	13,164.00	.....	.....	.....	.....
60	Peoples B. & L. Ass'n.	Morning Sun	10,885.00	.....	.....	.....	.....
61	Peoples B., L. & Inv. Co.	Sioux City	69,333.85	.....	.....	.....	.....
62	Peoples B. & S. Ass'n.	Ottumwa	71,915.00	5,700.00	.....	.....	164.00
63	Peoples Mut. B. & S. Ass'n.	Waterloo	138,996.78	.....	.....	.....	68.00
64	Perpetual B. Ass'n.	Cedar Rapids	132,473.53	.....	.....	.....	.....
65	Perpetual B. & L. Ass'n.	Waterloo	130,133.83	10,800.00	.....	.....	.....
66	Perpetual B. Ass'n.	Clinton	389,939.88	.....	.....	.....	.....
67	Perry B. & L. Ass'n.	Perry	2,902.31	2,060.00	\$ 650.00	.....	.....
68	Polk County L. & B. Ass'n.	Des Moines	109,677.59	.....	.....	.....	.....
69	Peoples B. & L. Ass'n.	Dubuque	63,455.00	.....	.....	.....	140.00
70	Red Oak B. & S. Ass'n.	Red Oak	46,231.00	.....	.....	.....	60.00
71	Sanborn B. & L. Ass'n.	Sanborn	50,282.07	.....	.....	.....	.....
72	Savings, L. & B. Ass'n.	Council Bluffs	87,312.00	.....	.....	.....	226.00
73	Shenandoah Mut. L. Ass'n.	Shenandoah	96,999.70	.....	.....	.....	.....
74	Silver City B. & L. Ass'n.	Silver City	2,333.80	.....	50.00	.....	.....
75	Sioux Co. B. & L. Ass'n.	Alton	15,367.00	.....	.....	.....	14.00
76	Spencer B. & L. Ass'n.	Spencer	16,136.50	.....	.....	.....	83.50
77	Stanton Mut. L. & B. Ass'n.	Stanton	4,798.00	.....	.....	.....	.....
78	Union B. Ass'n.	Clinton	346,139.90	.....	.....	.....	.....
79	Villisca Mut. L. & B. Ass'n.	Villisca	26,831.50	.....	.....	.....	8.60
80	Vinton S., L. & B. Ass'n.	Vinton	36,111.00	.....	.....	.....	23.00
81	Waterloo B. & L. Ass'n.	Waterloo	157,938.50	.....	.....	.....	.....
82	Waverly B. & L. Ass'n.	Waverly	27,470.50	.....	.....	.....	813.63
83	Workingmens B. & L. Ass'n.	Belle Plaine	23,008.60	.....	.....	.....	.....
84	Workingmens B. & L. Ass'n.	Missouri Val'y	59,770.75	.....	.....	.....	.....
85	Workingmens B. Ass'n.	Clinton	109,321.34	.....	.....	.....	.....
86	Wapello L., B. & S. Ass'n.	Wapello	10,458.00	.....	.....	.....	13.00
87	Washington L. & B. Ass'n.	Washington	76,831.00	.....	.....	.....	443.00
Total.			\$4,972,012.34	\$ 64,789.52	\$ 23,486.00	.....	\$ 7,929.23
DOMESTIC—							
1	Acme Savings Ass'n.	Cedar Rapids	\$ 2,596.10	\$ 460.00	\$ 1,680.00	.....	.....
2	Algona Dep. & L. Ass'n.	Algona	30,423.53	4,800.00	8,300.00	.....	.....
3	Avoca B. & L. Ass'n.	Avoca	31,180.42	.....	.....	.....	215.00
4	Co-op. Bank of Iowa, The	Des Moines	50,555.51	33,056.27	5,850.00	\$ 51,875.00	.....
5	Davenport Co-op. Bank	Davenport	43,136.79	69,000.00	8,668.13	50,000.00	.....
6	Eastern Ia. B. & L. Ass'n.	Tipton	18,742.69	1,800.00	5,123.46	.....	.....
7	Equitable Loan Co.	Ottumwa	44,187.02	4,750.00	52,410.00	443.25	.....
8	Fidelity L. & B. Ass'n.	Ottumwa	33,317.40	29,049.00	29,334.00	.....	231.50
9	Ft. Dodge S. & L. Ass'n.	Ft. Dodge	5,878.70	2,000.00	2,160.00	.....	73.50
10	German-Am. S. & L. Ass'n.	Ft. Madison	796.50	.....	.....	.....	.....

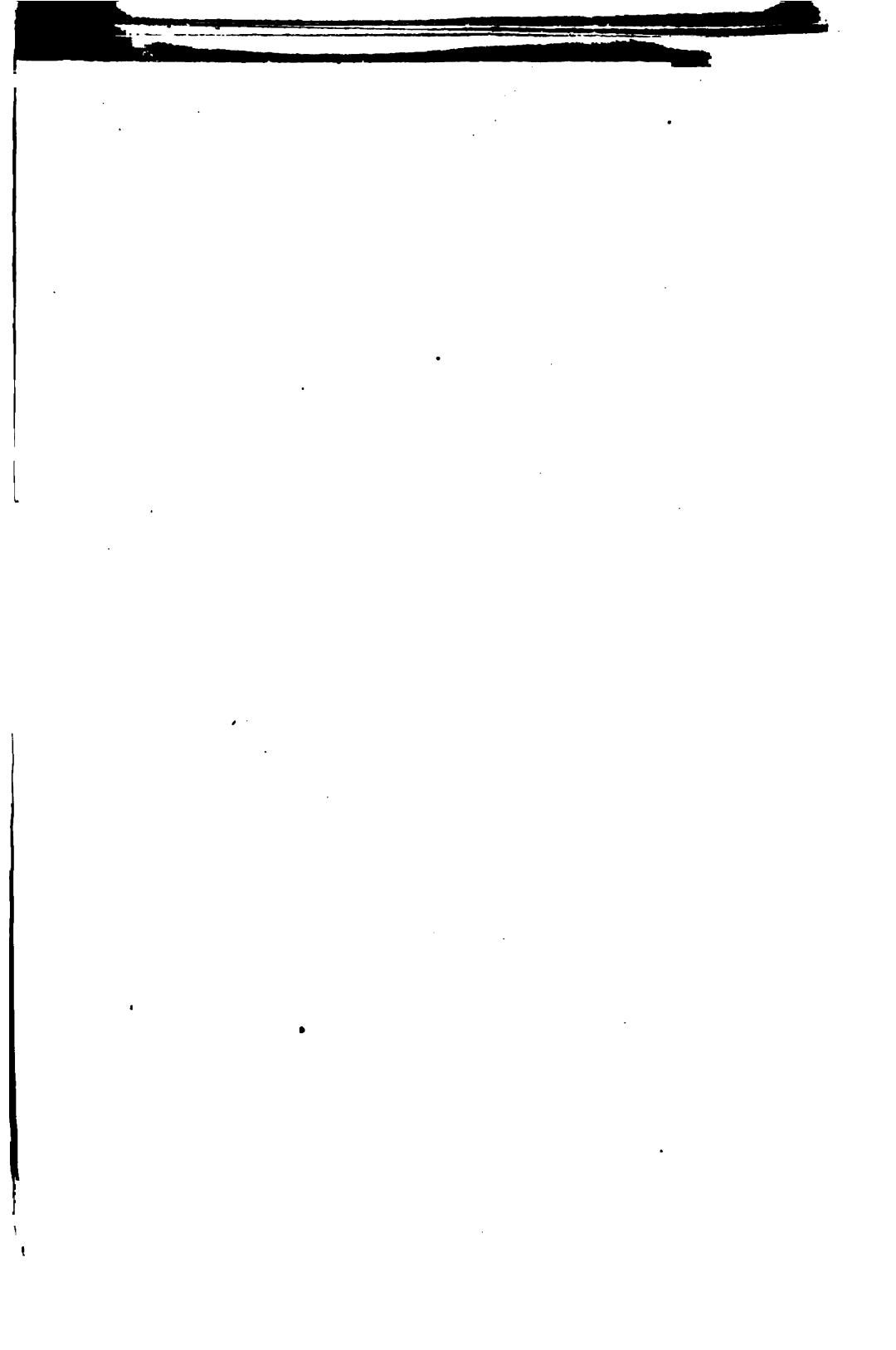
CONTINUED.

Premium paid in advance.	Interest paid in advance.	Incompleted loans.	Profits divided.	Profits undivided.	Expense fund.	Surplus or contingent fund.	Bills payable.	Miscellaneous liabilities	Total liabilities.
51.00	193.34		24,128.18	120.02					131,650.60
	443.35			17,055.21					89,910.81
12.74	14.35		5,585.17	236.53	1,184.43				82,001.66
			711.76	500.00	53.93				15,376.59
				218.49			350.00		20,392.96
				4,065.93					13,601.93
			19,916.34	.34			1,134.32	225.50	66,017.50
			45,507.81						177,484.81
1.04	.37		4,371.33	3.93					15,035.47
12.00	15.00		277.54	7.03					2,305.67
	26.16		1,360.30	12.20	25.00			162.00	9,353.75
					55.54			55.44	6,042.80
				6,753.99					19,917.99
				2,300.45					12,685.45
			25,446.93				1,870.70	8,376.60	105,528.13
22.10	678.52		8,336.58	3,310.27			14,017.07	302.66	104,347.10
7.20	555.00		44,508.57	44,508.57					184,105.52
			8,955.54	5,470.81	869.95				147,769.83
			8,305.96	31.56		50.00		13,533.18	152,854.63
253.26				2,552.87					392,785.51
			226.78	.04	73.09			62.58	5,994.80
			47,916.67	97.91			500.00		158,192.08
			4,000.00	15,981.34			800.00		83,373.34
3.70	35.18		11,853.49	5,647.21	100.00	297.21			64,067.79
								2,056.20	52,338.27
6.16	24.54		17,247.07	38,537.10				1,635.64	108,441.51
			463.99						108,496.80
5.05	6.00		8,245.85	3.86				1.00	2,838.79
								590.95	24,223.30
			9,017.68	21.19					25,258.87
			4,328.22	.09	50.00	46.65			13,716.96
				10,804.53		3,819.24			380,763.67
			12,951.88	10.48	100.00	139.65	871.60	96.00	41,009.71
	10.36		9,022.74	9.22				1,534.04	47,010.96
			48,956.92	1,578.03				12,950.00	221,423.45
			6,121.12	2,022.76		106.65	900.00		37,499.56
			1,086.26	265.40	25.00				29,385.26
				18,532.30		538.84			78,931.79
	281.54				1,840.95				111,443.93
				4,818.72					15,289.72
	116.60			21,381.01			27,140.92	766.76	126,679.59
1,230.23	6,739.92	31,466.19	709,953.58	440,798.32	3,697.50	330,753.81	351,233.17	71,626.14	6,594,773.95
			300.94	65.29	16.80		1,150.00		6,109.13
	16.50	50.00	7,874.25	61.05		183.63	600.00	135.79	52,244.77
	14.95		5,070.61	7.58			800.00		37,288.56
	18.50		11,390.97	2.47	11.80	500.00	4,450.00	8,344.76	152,788.95
									183,620.65
			4,469.02						80,144.17
1,249.04	6,405.70				36.29		4,800.00	23,009.57	

LIABILITIES

Number.	NAME OF ASSOCIATION.	LOCATION.	Paid in on install- ment stock.	Paid in on full paid stock.	Paid in on prepaid stock.	Paid in on miscel- laneous other stock.
DOMESTIC—Continued—						
11	Hawkeye S. & L. Ass'n....	Des Moines....	\$ 15,801.15	\$ 30,650.00	\$ 4,420.00	
12	Home Sav. & Trust Co....	Des Moines....	66,453.08	43,700.00	11,260.01	\$ 1,098.50
13	House B., S. & L. Ass'n....	Hawarden....	39,392.04			
14	Interstate B. & L. Ass'n....	Sioux City....	75,886.99	26,670.00	478.33	
15	Iowa B. & L. Ass'n.....	Des Moines....	39,377.00	6,040.00	460.00	
16	Ia. Bus. Mens B. & L. Ass'n	Marshalltown	181,656.82	46,970.56	30,956.89	
17	Iowa Central B. & L. Ass'n	Des Moines....	573,888.78	811,650.00	29,250.00	82,700.00
18	Iowa Dep. & Loan Co....	Des Moines....	310,679.37	28,400.00	23,922.49	
19	Iowa Mut. B. & L. Ass'n....	Dubuque.....	141,368.44	12,400.00	16,532.51	
20	Iowa S. & L. Ass'n.....	Des Moines....	686,271.36	100,600.00	40,085.00	
21	Le Mars B. & L. Ass'n....	Le Mars.....	69,511.01	12,900.00	12,724.00	
22	Mutual Ben. B. & L. Ass'n	Atlantic.....	50,625.77	5,600.00	44,195.00	
23	National B. & S. Ass'n....	Boone.....	121,216.44	36,696.08	101,700.00	
24	Normal S. & L. Ass'n.....	Cedar Falls....	7,805.02		500.00	
25	Northern Ia. B. & L. Ass'n	Dubuque.....	2,613.43		280.00	
26	Northwestern D. & I. Co..	Holstein.....	37,596.23	9,400.00	1,600.00	
27	Northwest'n S. & L. Ass'n	Des Moines....	11,417.56	2,300.00	890.00	
28	Oskaloosa Nat.B.,L.&I.Co	Oskaloosa.....	9,927.06	40.00	1,650.00	
29	Southeastern Ia. L. Ass'n	Eldon.....	90.50			
	Total		\$3,701,867.75	\$619,571.91	\$433,908.82	\$126,116.75
FOREIGN ASSOCIATIONS—						
1	Guaranty S. & L. Ass'n....	Min'ap'lis, Min.	499,846.80	37,235.00	66,851.73	27,508.38
RECAPITULATION—						
	Domestic local total		4,972,012.24	64,789.53	35,484.00	
	Domestic total		2,701,867.75	619,571.91	433,908.82	126,116.75
	Foreign total		499,846.80	37,235.00	66,851.73	27,508.38
	Grand total		\$3,173,726.79	\$631,596.43	\$536,246.55	\$163,685.12

[illegible]



[REDACTED]

DISTRIBUTION BY COUNTIES OF ASSOCIATIONS DOING BUSINESS IN THE STATE

COUNTIES.	NUMBER OF ASSOCIATIONS.			
	All classes.	Domestic local.	Domestic.	Foreign.
Appanoose.....	1	1		
Benton.....	2	2		
Boone.....	2	1	1	
Black Hawk.....	8	7	1	
Bremer.....	1	1		
Calhoun.....	1	1		
Cass.....	8	2	1	
Cedar.....	1		1	
Cerro Gordo.....	1	1		
Cherokee.....	1	1		
Clay.....	1	1		
Clinton.....	7	7		
Dallas.....	1	1		
Des Moines.....	1	1		
Dickinson.....	1	1		
Dubuque.....	4	3	2	
Fayette.....	2	2		
Fremont.....	2	2		
Guthrie.....	1	1		
Harrison.....	1	1		
Ida.....	1		1	
Jackson.....	2	2		
Jefferson.....	2	2		
Johnson.....	1	1		
Kossuth.....	1		1	
Lee.....	4	3	1	
Linn.....	5	4	1	
Louisa.....	3	3		
Lyon.....	2	2		
Madison.....	1	1		
Mahaska.....	1		1	
Marshall.....	1		1	
Mills.....	2	2		
Mitchell.....	1	1		
Montgomery.....	3	3		
Muscatine.....	1	1		
O'Brien.....	1	1		
Page.....	2	2		
Palo Alto.....	1	1		
Plymouth.....	2	1	1	
Polk.....	9	1	8	
Pottawattamie.....	3	2	1	
Poweshiek.....	2	2		
Scott.....	4	3	1	
Sioux.....	5	4	1	
Tama.....	1	1		
Wapello.....	6	3	3	
Washington.....	1	1		
Webster.....	2	1	1	
Winneshiek.....	1	1		
Woodbury.....	3	2	1	
Wright.....	1	1		
Fifty-two counties, total.....	117	88	29	
Hennepin county (Minn.).....	1			1
Grand total.....	118	88	29	1

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Avoca	Avoca Building and Loan.

B

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	National Building and Savings.
Burlington	Burlington Loan Association.

C

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Clinton	Citizens Building.
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Spirit Lake.....	Dickinson County Building and Loan.
Stanton.....	Stanton Mutual Loan and Building.

T

Tama.....	Mutual Loan and Savings.
Tipton.....	Eastern Iowa Building and Loan.

V

Villisca.....	Villisca Mutual Loan and Building.
Vinton.....	Vinton Savings, Loan and Building.

W

Wapello.....	Wapello Loan, Building and Savings.
Washington.....	Washington Loan and Building.
Waterloo.....	Peoples Mutual Building and Loan.
	Perpetual Building and Loan.
	Waterloo Building and Loan.
Waverly.....	Waverly Building and Loan.
Winteret.....	Building, Savings and Loan.
Minneapolis, Minn.....	Guaranty Savings and Loan Association.

INDEX TO REPORT BY COUNTIES.

A

COUNTY.	LOCATION.	NAME OF ASSOCIATION.
Appanoose	Centerville.....	Appanoose County Loan and Building.

B

Benton.....	Belle Plaine	Workingsmens Building and Loan.
	Vinton	Vinton Savings, Loan and Building.
Boone.....	Boone.....	Boone Building and Loan.
	Boone.....	National Building and Savings.
Black Hawk	Cedar Falls.....	Cedar Falls Building, Loan and Savings.
	Cedar Falls.....	Cedar Valley Building and Loan.
	Cedar Falls.....	Germania Building, Loan and Savings.
	Cedar Falls.....	Normal Savings and Loan.
	La Porte City.....	La Porte Building and Loan.
	Waterloo.....	Peoples Mutual Building and Loan.
	Waterloo.....	Perpetual Building and Loan.
	Waterloo.....	Waterloo Building and Loan.
Bremer	Waverly.....	Waverly Building and Loan.

C

Calhoun	Lake City.....	Lake City Building and Loan.
Cass	Atlantic.....	Atlantic Mutual Building.
	Atlantic	Cass County Loan and Building.
	Atlantic.....	Mutual Benefit Building and Loan.
Cedar.....	Tipton.....	Eastern Iowa Building and Loan.
Cerro Gordo.....	Mason City.....	Mason City Building and Loan.
Cherokee.....	Cherokee.....	Cherokee Building and Loan.
Clay.....	Spencer.....	Spencer Building and Loan.
Clinton	Clinton.....	Citizens Building.
	Clinton	Fourth Street building.
	Clinton	Germania Savings and Loan.
	Clinton	Lyons Building and Loan.
	Clinton	Perpetual Building.
	Clinton	Union Building.
	Clinton	Workingsmens Building.

D

Dallas ...	Perry	Perry Building and Loan.
Des Moines.....	Burlington.....	Burlington Loan.
Dickinson	Spirit Lake.....	Dickinson County Building and Loan.
Dubuque.....	Dubuque.....	Dubuque Building and Loan.
	Dubuque.....	Iowa Mutual Building and Loan.
	Dubuque	Northern Iowa Building and Loan.
	Dubuque	Peoples Building and Loan.

F

COUNTY.	LOCATION.	NAMES OF ASSOCIATION.
Fayette.....	Elgin.....	Elgin Building and Loan.
	Oelwein.....	Oelwein Building and Loan.
Fremont.....	Sidney.....	Home Building and Loan.
	Sidney.....	Sidney Building and Loan.

G

Guthrie.....	Casey.....	Casey Savings and Loan.
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H

Harrison.....	Missouri Valley	Workingmens Building and Loan.
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I

Ida.....	Holstein	Northwestern Deposit and Investment Company.
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J

Jackson.....	Maquoketa.....	Business Mens Loan and Deposit.
	Maquoketa.....	Maquoketa Building and Savings.
Jefferson	Fairfield	Fairfield Loan and Building.
	Fairfield.....	Home Loan and Building.
Johnson	Iowa City	Iowa City Building and Loan.

K

Kossuth	Algona.....	Algona Deposit and Loan.
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L

Lee.....	Ft. Madison.....	Ft. Madison Loan and Building.
	Ft. Madison.....	German-American Savings and Loan.
	Keokuk.....	Keokuk Loan and Building.
	Keokuk.....	Lee County Loan and Building.
Linn	Cedar Rapids.....	Acme Savings.
	Cedar Rapids.....	Cedar Rapids Building and Loan.
	Cedar Rapids.....	Perpetual Building.
	Marion.....	Home Building and Loan.
	Marion.....	Linn County Building and Loan.
Louisa.....	Morning Sun.....	Peoples Building and Loan.
	Morning Sun.....	Mutual Loan and Savings.
	Wapello.....	Wapello Loan, Building and Savings.
Lyon.....	Inwood	Northwestern Building and Loan.
	Rock Rapids.....	Lyon County Building and Loan.

M

Madison	Winterset.....	Building, Savings and Loan.
Mahaska.....	Oskaloosa.....	Oskaloosa National Building and Investment.
Marshall.....	Marshalltown.....	Iowa Business Mens Building and Loan.
Mills.....	Glenwood	Glenwood Building and Loan.
	Silver City	Silver City Building and Loan.
Mitchell	Osage.....	Osage Building and Loan.
Montgomery	Red Oak.....	Red Oak Building and Savings.
	Stanton.....	Stanton Mutual Loan and Building.
	Villisca.....	Villisca Mutual Loan and Building.
Muscatine.....	Muscatine.....	Muscatine Building and Loan.

O

O'Brien.....	Sanborn	Sanborn Building and Loan.
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P

COUNTY.	LOCATION.	NAME OF ASSOCIATION.
Page	Shenandoah.....	Home Building and Loan.
	Shenandoah.....	Shenandoah Mutual Loan.
Palo Alto.....	Emmetsburg	Emmetsburg Building and Loan.
Plymouth	Akron	Akron Domestic Local Building and Loan.
	Le Mars.....	Le Mars Building and Loan.
Polk.....	Des Moines.....	The Co-operative Bank of Iowa.
	Des Moines.....	Hawkeye Savings and Loan.
	Des Moines.....	Home Savings and Trust Company.
	Des Moines.....	Iowa Building and Loan Association.
	Des Moines.....	Iowa Deposit and Loan Company.
	Des Moines.....	Iowa Central Building and Loan.
	Des Moines.....	Iowa Savings and Loan.
	Des Moines.....	Northwestern Savings and Loan.
	Des Moines.....	Polk County Loan and Building.
Pottawattamie.....	Avoca	Avoca Building and Loan.
	Council Bluffs.....	Council Bluffs Mutual Building and Loan.
	Council Bluffs.....	Savings, Loan and Building.
Poweshiek.....	Grinnell.....	Grinnell Building, Loan and Savings.
	Grinnell.....	Mutual Home Loan and Savings.

S

Scott.....	Davenport	Davenport Co-operative Bank.
	Davenport	Davenport Loan, Building and Savings.
	Davenport.....	Home Building and Loan Association.
	Davenport.....	Merchants and Mechanics Loan, Building and Sav.
Sioux.....	Alton.....	Sioux County Building and Loan.
	Hawarden.....	The House Building, Savings and Loan.
	Hull.....	Mutual Building and Loan.
	Maurice.....	Maurice Building and Loan.
	Orange City.....	Orange City Building and Loan.

T

Tama	Tama.....	Mutual Loan and Savings.
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W

Wapello	Eldon.....	Eldon Loan and Building.
	Eldon.....	Southeastern Iowa Loan Association-
	Ottumwa.	Equitable Loan Company.
	Ottumwa.....	Fidelity Loan and Building.
	Ottumwa.....	Ottumwa Loan, Building and Savings.
	Ottumwa.....	Peoples Building and Savings.
Washington.....	Washington.....	Washington Loan and Building.
Webster	Ft. Dodge.....	Ft. Dodge Building and Loan.
	Ft. Dodge.....	Ft. Dodge Savings and Loan.
Winneshiek	Decorah.....	Decorah Building and Loan.
Woodbury	Sioux City.....	Interstate Building and Loan.
	Sioux City.....	Peoples Building, Loan and Investment Company.
	Sioux City.....	Mechanics Building.
Wright.....	Eagle Grove.....	Eagle Grove Building and Loan.
Hennepin.....	Minneapolis Minn...	Guaranty Savings and Loan.

BIENNIAL REPORT

OF THE

Treasurer of State of Iowa

FOR THE

BIENNIAL PERIOD ENDING JUNE 30, 1897.

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES:
F. R. CONAWAY, STATE PRINTER.
1897.

ERRATA.

Page 4, line 4, the date should be June 30.

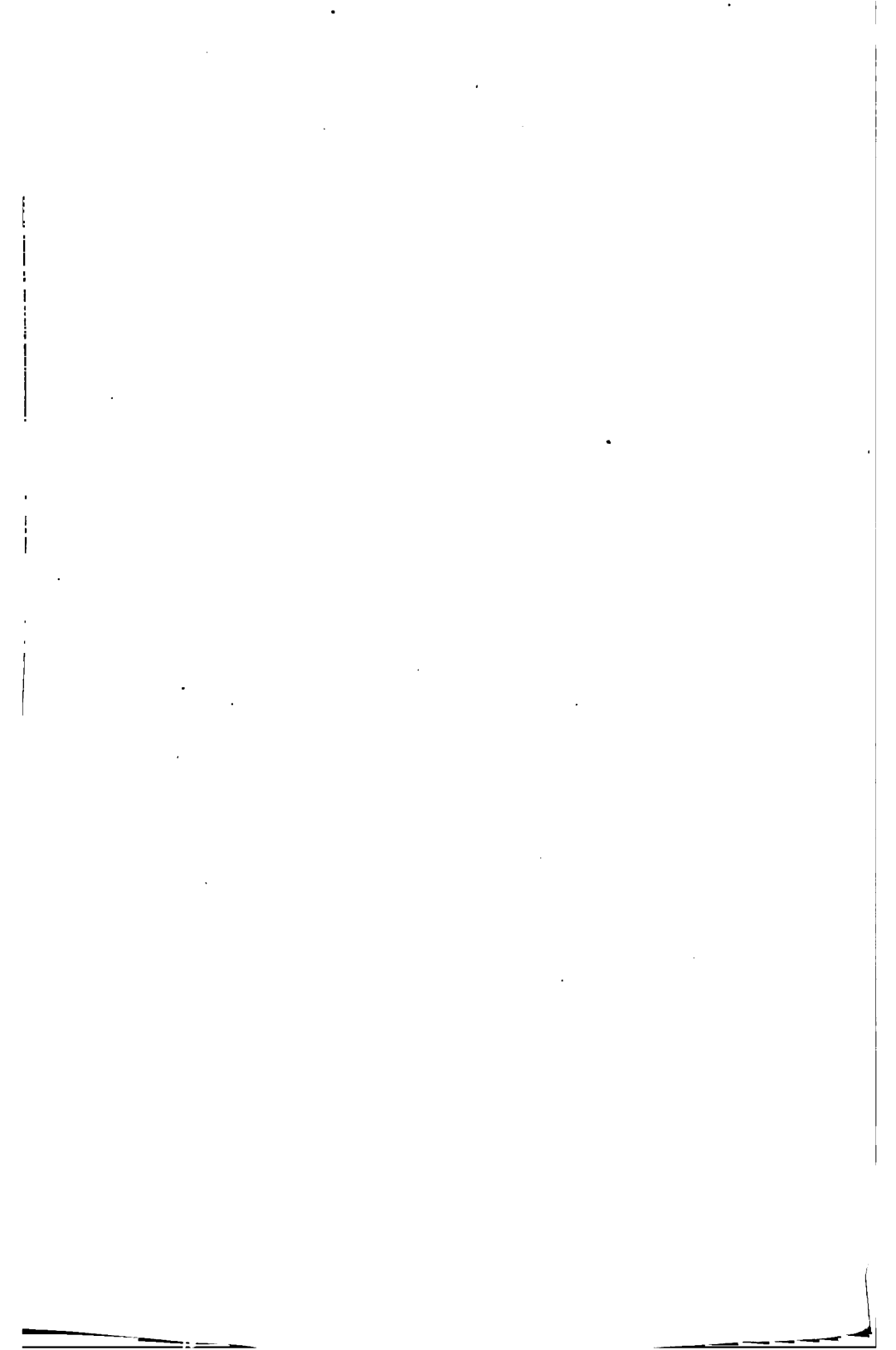
Table I, p. 14, total county levy, '95-97, should be \$3,587,547. Insurance tax, '91-93, should be \$224,302

Table III, p. 20, civil list, '91-93, should be 569,112. The per cent for incidental expenses, '89-91, should be -4.4. Grand total, '93-95, should be \$3,677,047. The proportion of civil list for 8 years should be -2.2.

Table IV, pp. 24-25, total taxes, '85-87, should be \$2,882,179 27. Fees, 24 years, should be \$84,944.13. Miscellaneous, '95-97, should be \$130,590.11; for second 12 years should be \$69,206.48. Total corporate taxes, '85-87, should be \$291,706.10. Total taxes, '85-87, should be \$3,173,885.37. Total revenue, '91-93, should be \$4,167,849.34. The per cent for disbursements, '89-91, should be -7.1. Judiciary, '81-83, should be \$187,669.91. Institutions, miscellaneous, '83-85, should be \$88,309.90. Total for institutions, '95-97, should be \$3,467,255.56; for second 12 years, \$1,640,531.72; for 24 years, \$2,412,678.69; per cent for the same should be 38.8, 89.8 and 228.8 respectively. Printing, etc., '81-83, should be \$71,466.16, and '91-93, \$103,032.02.

Page 30, line 10, balance should be \$312,854 41.

N B.—The decimal point in the percentage columns of the tables is often indistinct owing to defective type. This has caused many of the omissions corrected above.



FINANCIAL REPORT.

TREASURY DEPARTMENT, }
STATE OF IOWA, }
DES MOINES. }

To Governor F. M. Drake:

I beg to transmit to you the usual biennial report of the transactions of the Treasury Department of the State of Iowa for the past fiscal period, beginning July 1, 1895 and ending June 1, 1897. In the tables which constitute the bulk of this report will be found statements of all funds received and paid out by this department of the state government during the past two years. They present in detail the amounts received on account of the bonds, or loans, of the State Agricultural College at Ames and interest on the same; and the receipts from taxes, consisting of the special levy for the State University, and the regular levies for use as general revenue and for particular purposes, obtained from all sources, such as counties and Insurance, Express, Telephone and Telegraph Companies, from Fees covered into the Treasury by State Officers, and from miscellaneous sources; and they also show the disbursement of these funds to the authorities of the Agricultural College, and in redemption of state warrants.

In view of the great public interest manifested in the operations of the Treasury during the last fiscal year and a half and the general misapprehension as to their character and results, and especially in regard to the condition of the state's finances, I wish to set forth more or less fully facts and comparisons which will show the real nature of the transactions of the Department, and at the same time exhibit the financial status of the state government. I also desire to direct attention to

some defects in the statutes governing the duties of the Treasurer, and to recommend several changes which will obviate the difficulties now standing in the way of prompt and successful execution of the law and complete protection of the people's interest.

In the analysis of the state's finances which I have made in the succeeding pages I have tried to place before the public every fact which relates to the Treasury Department of Iowa, or helps to explain its work, for the fiscal period covered by this report, in such a manner as to enable every citizen of the state, if he desires, to learn the nature and amount of the receipts and expenditures of his state government. The plan pursued is the simple one of setting forth all the facts impartially and fully, just as they occurred. I venture no opinions as to the wisdom of increasing or decreasing the size of our state budget, or of the advisability of cutting down or enlarging particular taxes or appropriations. Further I do not attempt an estimate of the expenditures of the future and the probable drain on the Treasury, as both law and custom make this the particular duty of the Auditor of State. In respect to the problems of the Treasury itself, however, and the law relating to the departmental work and methods of business I do express opinions and recommend changes which, I trust, are clearly and unequivocally presented and, I hope, will prove generally acceptable.

There are two suggestions which I will presume to make to those who are interested in the discussion of the present financial problems of Iowa, and who really desire to understand their significance; but these will be merely mentioned. First; in the public debate on the fiscal burdens sustained by the people of Iowa for the maintenance of their state government and the support of their numerous state institutions "state taxes" should be sharply and constantly distinguished from "county and municipal" taxes. There is an immense difference between the amounts of the former and the latter. Second; the policy of adequately supporting and efficiently carrying on state institutions and other public undertakings should not be confused with the question of how this or that appropriation has been used. The fact that a certain fund or appropriation may have been wrongly used or an undertaking illy carried out is not proof that the object aimed at by the law is bad or an argument that its public support should be abolished, but

simply evidence that greater care and watchfulness should be exercised in seeing that the people's money is honestly and effectually used, as directed by law, by those having its expenditure in charge.

ENDOWMENT FUNDS OF THE AGRICULTURAL COLLEGE.

At the beginning of the fiscal period there was in my possession, as custodian of the bonds and securities of the State Agricultural College, \$490,900.49 in bonds, and \$35.87 in cash, or a total college endowment fund of \$490,936.36. During the past two years the bonds redeemed, viz., loans paid, or bonds sent out for foreclosure proceedings, amounted to \$114,250.90. In addition to this sum received there was paid into the Treasury by the Treasurer of the College \$36,070.14, the proceeds of the sales of lands deeded to the institution by the National government, making a total of \$150,321.04 of endowment fund cash received in the period. Of this amount \$132,934.04 was loaned again by the Financial Agent of the College and returned to the Treasury; \$97,200 being in new mortgage bonds, \$12,584.04 in state warrants endorsed for interest bought by the Treasurer of the College, \$5,500 in debenture bonds purchased of the Security, Loan & Trust Company, of Des Moines, and \$17,650 in old bonds extended and returned to the office. The endowment cash on hand June 30, 1897, was \$5,322.87, the remaining amount, \$12,064.13 at that time unrepresented by bonds being still in the possession of the Financial Agent of the College, through whom the money is loaned out to the people of the state. The actual amount represented in bonds in the Treasury at the present time is \$509,583.63, an increase of \$18,483.14 over the amount two years ago. The increase in the endowment fund during the fiscal period was \$36,070.14 due to the sale of College lands. Viewed in the light of the recent industrial depression it is significant of the safe and stable character of the investments of the funds negotiated by the College that in the last two years no mortgage bonds went delinquent in interest or principle to such an extent that foreclosure proceedings were actually carried out.

The total amount of interest accruing to the College from its bonds, and collected in the past two years,—including the interest on the bonds at 7 per cent, interest on delinquent interest at 8 per cent, and the penalties of bonuses of 2 per cent exacted for the irregular redemption of bonds,—was \$70,756.08.

This entire amount practically, \$69,812.60, was drawn out by the Treasurer of the college for current expenses, leaving a cash balance on June 30th, of \$943.48. Besides this income from its endowment the College received in 1895, \$21,000, and in 1896 \$22,000 from the National government as the result of an act of Congress approved August 30, 1890. This latter source of income increases annually by a thousand dollars until 1899; from that year the College will receive \$25,000 per annum from the Federal government. All of this revenue—more than one-half its regular income—is vouchsafed to the institution at Ames without in any way imposing direct tax burdens upon the people of Iowa.

THE STATE BUDGET OF IOWA.

The transactions of the Treasury which are of most interest and importance both to the people and to the Legislature relate to the receipts and disbursements of state revenue during the biennial fiscal period just closed. The facts and incidents connected with the income and outgo of state funds deserve careful consideration; much more attention than they have received heretofore. The state of Iowa has been increasing in population and wealth, and the governmental needs of the people have been growing in greater proportion. The regular agencies of government have increased, both in number, and in requirements for their effective service; and in addition we are having new instrumentalities of government demanded by the people, and authorized by their representatives and law-makers. This increase in the scope and activities of state functions is more or less inevitable, and more or less beneficent; but it of necessity involves augmenting public expenditures, as we may see in the gradual enlargement of Iowa's state budgets during the past decade or two.

Yet this growth in the size of our state budget—receipts and expenditures—while it means that the people and their representatives are realizing the great and growing demands made upon government in these days, and are attempting to meet them, is, nevertheless, a development which particularly needs to be constantly and sharply scrutinized by the tax-paying citizens and by the people generally. The collection and expenditure of the people's money is the most serious, the most important work of government; and those who contribute taxes to its support should know why, and how, their money is used;

especially should they insist upon its being well and wisely used. The only way for the tax-payer to know whether or not this is so, is to inspect closely the public accounts, to become thoroughly and intelligently acquainted with the nature and amount of the appropriations made by the state, and to observe how they are utilized by those to whom they are given.

During the past year the state finances of Iowa have excited considerable popular discussion. The people's interest in the subject, however, has not been aroused primarily by the total amount, or by the nature and direction of public expenditures, but chiefly by the fact that there has occurred a deficiency of revenue which has been accompanied by certain untoward developments. Because of this latter circumstance popular discussion has produced considerable misconception and confusion rather than enlightenment of the tax-payers and general public as to the real problems involved in our enlarging state budget. The result has been an exaggeration of the amount and significance of the Treasury deficit, and especially a misunderstanding of the real causes bringing it about. It is only by an analysis, tabulation, and comparison of the Treasury's receipts of taxes and the appropriations authorized by the successive Legislatures in the past decade or two, studied in connection with the growth of population and wealth, and the social development of the state, that we can begin to understand the true significance of Iowa's increasing expenditures, and learn whether they are unnecessary, foolish and extravagant, or necessary, wise and economical. Our fiscal statistics fully and properly set forth will go far towards establishing one or the other conclusion.

In that which follows, the facts given will necessarily relate more to the receipts of revenue than to their disbursement, as the work of the department consists, for the most part, in receiving funds. But in order to explain the present situation it is essential to analyze and classify the appropriations of the state in recent years, as shown by warrants drawn on the Treasury and to show what direction state expenditures have taken and what class of expenditures has increased so as to embarrass the state.

I. RECEIPTS OF REVENUE.

The funds on hand in the Treasury available for appropriations on July 1, 1895, amounted to \$312,854.41. The total

receipts of general revenue for the fiscal period of 1895-97 were \$4,101,379.84, making the entire amount applicable to the redemption of general warrants \$4,404,234.25. This sum does not, however, include the special tax collected for the State University during the last quarter of the period from January 1 to June 30, 1897, of \$27,583.72. The total amount of taxes of all kinds received by the Treasury was \$4,128,963.56, which with the balance made the total funds for the period \$4,441,817.97.

The state revenue of Iowa is derived from six general sources, the regular state tax levy upon the property of the citizens in the counties, including the property of Railroads, the taxes upon Insurance, Telegraph, Telephone and Express Companies, Fees of State Officers, and numerous miscellaneous receipts. The proceeds from the "state levy" in the counties which was 2.5 mills in 1895-96 and 2.7 in the last quarter of the period, amounted to \$2,787,709.06. In addition to this "state revenue," as these taxes are termed, there was \$799,839.58 received from the counties, the special tax levies for the support of State Institutions; \$27,583.72 for the State University; 711,006.07 for care of patients in the Insane Hospitals; \$3,288.37 for occupants of the College for the Blind; \$2,262.38 for children at the School for the Deaf and Dumb; \$16,579.60 for support of their feeble minded, and \$39,119.44 for children in the Orphans' Home. These taxes were not, it should be observed, the total amounts appropriated for these state institutions. This revenue, furthermore, although raised for specific purposes, is not set aside as separate funds, but is turned into the Treasury and used as "general revenue." It represents scarcely more than a third of the total amount expended for these institutions by the state. (1)

Foreign Insurance companies doing business in the state paid \$246,565.84, a tax of $2\frac{1}{2}$ per cent upon the gross amount of premiums received in the state in 1895 and 1896. (2) Taxes from Insurance companies will be considerably larger in the future. The new revenue law provides that companies of nations other than the United States shall pay $3\frac{1}{2}$ per cent of the premiums received by them in Iowa; that companies of other States in the Union shall pay $2\frac{1}{2}$ per cent as in the past; and that Iowa companies shall pay $\frac{1}{2}$ per cent of their premiums.

(1) See statement "A." (2) See statement "B."

From Telegraph companies the state received \$30,538.39 in taxes; (3) and from Telephone companies, \$10,488. (4) The rate of tax on these companies is the same as upon railroads and general property. Express companies, as a result of the new law passed by the Twenty-sixth General Assembly, beginning with 1897, for the first time paid taxes into the State Treasury. The tax is 1 per cent upon every \$100 of gross receipts, or business done by them. It netted the state during the last quarter of the fiscal period \$3,600.81. (5) The proceeds from this tax will probably be greater in the future.

The receipts from Fees turned into the Treasury by state officers reached \$121,749.37. The Secretary of State paid in \$28,216.70, received from filing and recording articles of incorporation, notarial commissions and various legal and state papers. The Clerk of the Supreme Court reported \$5,002.60; the Superintendent of Public Instruction, \$1,800.50, fees for teachers' examinations and certificates; the State Oil Inspector, \$6,538.67; the secretary of the Pharmacy Commission for certificates and licenses, \$6,677.90, and the Dairy Commissioner, \$1,057, fees for permits to milk dealers. The Auditor of State paid in \$72,456, fees obtained from Building and Loan, and Insurance Companies. The state will obtain increased revenues from Fees in this next period, 1897-99, as the provisions relating to their payment in the new Code of 1897 in many instances doubles, trebles and sometimes quadruples the amount to be paid state officers for official work done by them for private individuals or corporations. This will be especially true of the returns from filing notarial commissions and issuing licenses to itinerant physicians.

The state received from Miscellaneous sources during the last fiscal period revenue to the amount of \$168,015.69. (1) Some of the items making up the latter receipts are of interest. The Treasury obtained \$64,889.97 from the United States government for the support of the Iowa Soldiers' Home at Marshalltown. This amount, with the \$43,000 previously mentioned in connection with the income of the Agricultural College, makes a total of \$107,889.97 received from the National government during the past two years. From the Wardens of the state penitentiaries at Ft. Madison and Anamosa were received \$11,038.77 and \$10,000 respectively, being surplus earnings and refunds of excess support fund. The Treasurer

(3) and (4) See statement "D."

(1) See statement "E."

of the Soldier's Home made refunds of unused appropriations to the amount of \$15,185.03, and of excess of pensions, \$8,013.14, the total of refunds received from him being \$23,198.17. The entire amount of any character refunded to the state in the period was \$27,774.34.

The total receipts of the Treasury for the last biennium show a small increase over former periods. A comparison of the last four fiscal periods will show from what sources it has come. In the eight years, beginning July 1, 1889, the net increase in the amount of money contributed by the taxpayers of the counties to the state government, reckoned by periods, has been the small sum of \$250,918; or an increase of 9.8 per cent, an insignificant increase in view of the augmenting wealth and population of the state in the interim. The increase of all taxes collected from the counties, including the special levies for occupants of state institutions and the State University since January 1, 1897, has been only \$467,260.68, or 14.9 per cent. The increase in the total of all taxes in the eight years has been but \$618,657.94, or 17.6 per cent. The chief increase in the revenue receipts has been in the taxes collected from Insurance, Telegraph and Telephone Companies, from Fees, and from Miscellaneous sources. The returns from Insurance companies have grown 41.2 per cent; those from Telegraph and Telephone Companies, 3.19 per cent; and those from Fees, 54.54 per cent; and the receipts from Miscellaneous sources, 71.4 per cent.

In the eight years there has been a slight increase in the proportion of taxes obtained from corporations and particular sources, and a decrease in the percentage contributed directly by the people. For 1889-91 the ratio was 88.9 per cent paid by the people and 11.1 per cent from other sources; for 1895-97 it was 86.9 per cent by local tax payers and 13.1 by the companies and from other sources named; a reduction of 2 per cent in the relative amount obtained from the people of the counties in the eight years.

But the people did not contribute directly all of this proportion even. There should be deducted from the county taxes the revenue received from railroads which they pay to the state through the county treasurers. Because of this intermingling of local and railroad state taxes it is not possible to separate them and obtain the exact amount paid by railroads;

this is especially true of the taxes they pay in the "special levies" for charitable institutions. But as railroads usually pay the full amount of their assessment, we can approximate their taxes so far as the state levy is concerned with a fair degree of accuracy. During the past fiscal period railroads contributed in the neighborhood of \$225,000 to the state government as a result of the regular state levy. Subtracting this from the total of all taxes, and the people contributed 81 per cent and corporate and other sources 19 per cent of all the revenues collected between 1895-1897. Could we obtain the exact amounts paid by railroads in the special levies the ratio would be still more favorable to the local taxpayers. Between 1889-91 railroads bore about the same, (perhaps a trifle more), taxes as in the last period.

The actual increase in the tax burdens of Iowa during the past eight years will appear most strikingly if we measure them by the annual amount of taxes borne *per capita*. We may determine this in three ways; first, by the sum of all taxes from all sources; second, by the total tax returns from counties, being the "State Levy" and the taxes raised especially for defraying the expenses of patients at state institutions, contributions which vary exceedingly among the counties; and third, by the amount of the state levy. The latter test is the only one that affords a fairly accurate measurement, since this levy is the only tax which is assessed at the same rate in every county of the state. Measured by the sum of all taxes the citizens of Iowa between 1889 and 1891 sustained an annual tax burden of 91 cents each; and in the last fiscal biennium they paid 99 cents *per capita*, an increase per individual of 8 cents. Reckoned on a basis of all the county levies, the people paid 81 cents in the first period and 86 cents in the last, an addition to their tax burdens for the support of the state of 5 cent. Calculated upon the only basis that gives uniformity for every county, the "State Levy," the per capita state tax of Iowa for 1889-91 was 66 cents, and for 1895-97 was 66 cents.

It will be observed in the subjoined table, which gives a summary of the figures from which these deductions have been derived, that there is a decrease in the taxes *per capita* in the period 1891-93. This was due, not to a reduction of state expenditures, for there was a marked increase in disbursements, but to the provision made by the Twenty-second and Twenty-third General Assemblies in 1888 and 1890 for the payment of

the bonded and floating indebtedness of the state. In 1888 the Legislature authorized an increased levy of $\frac{1}{2}$ mill for "the purpose of paying the outstanding indebtedness." (Ch. 193, Acts 22d G. A.) This was collected in 1889 and 1890. By April 22, 1890, all of the floating debt had been paid off. The same Assembly, being informed of the purpose of Congress to refund the direct war tax, ordered (Ch. 194, Acts 22d G. A.) that, when the money should be received, so much as would be necessary should be applied in the payment of the school fund bonds, and the remainder "placed in the general revenue fund of the state." (Sec. 2.) In 1890 the Assembly ordered an additional $\frac{1}{2}$ mill levy for extra appropriations for state institutions; the proceeds of this levy were received in 1891.

Thus, with all the floating debt paid off in the early part of 1890 the Treasury had nearly two-thirds of the proceeds of the $\frac{1}{2}$ mill tax of that year and the entire amount of that of 1891 over and above current expenditures. This gave the Treasury a surplus of almost half a million of dollars (\$488,058.95) at the close of the first period, July 7, 1891, and the state levy consequently could be reduced by the Executive Council to 2 mills. In April, 1892, the state received the refund of the direct war tax, \$384,274.80; and the state's bonded debt of \$234,498.01 was expunged and the biennial interest charge of \$30,000 wiped out. The balance of the refund, \$149,776.79 was available for current expenditures. Hence, the continuance of the 2 mill levy; the balance of \$412,981.45 on hand in the Treasury July 1, 1893; the avoidance of financial embarrassment in the succeeding months; and the reduction of the *per capita* tax burdens of the people to 55 and 56 cents between 1891 and 1895.

TABLE I.

Revenue Receipts, July 1, 1889,—June 30, 1897.

FISCAL PERIODS.	State levy.	Per capita.	Total county levies.	Per capita.	Insurance tax.	Telegraph and telephoner tax.	Fees.	Miscellaneous.	Total taxes.	Per capita.
1889-91.....	\$2,536,791	\$.66	\$3,120,287	\$.81	\$174,610	\$39,480	\$ 78,760	\$ 76,178	\$3,508,823	\$.91
1891-93.....	2,177,792	.55	2,829,687	.71	224,308	40,404	95,746	*490,248	3,679,700	.93
1893-95.....	2,303,403	.56	3,014,631	.74	241,123	39,964	101,155	122,643	3,519,517	.86
1895-97.....	2,787,709	.66	3,587,540	.86	246,565	41,026	121,749	130,590	4,127,480	.99
Inc, 8 y'rs....	\$ 250,918	±.00	\$ 467,280	\$.05	\$ 71,955	\$ 1,846	\$ 42,989	\$ 54,413	\$ 618,658	±.06
Inc. per cent....	9.8	.....	14.9	.....	41.2	3.19	54.54	71.4	17.6	....

*This includes the refund of Direct War Tax, \$384,274.80.

It will prove instructive, before leaving the subject of Revenue receipts, to ascertain what, exactly, the extra three-tenths of a mill, which has been added to the tax rate for state purposes since January 1, 1897, amounts to in dollars and cents. This increased levy was made by the State Board of Taxation, the Executive Council, at its regular meeting in July, 1896, in consequence of acts of the Twenty-sixth General Assembly. One-tenth was ordered levied especially for the State University, the annual proceeds of which, under \$55,000, are set aside exclusively for use in the erection of buildings, this sum being for five years in lieu of all other appropriations previously made for such purposes. (Ch. 114, Acts 26th G. A.) The other two-tenths mill, making the "State Levy" two and seven-tenths mills, was decided upon to obtain the \$1,400,000 ordered raised. (Ch. 109.) This rate was necessary because of a decline in the total assessed valuation of the state some \$5,000,000. We can learn just how much this additional tax has been by comparing the receipts of revenue for the second and fourth quarters of the last fiscal period, viz.: January 1 to June 30, 1896, and January 1 to June 30, 1897, the latter being the only time in which the extra tax has been paid.

The comparison of the receipts from all sources which are set out in the table following (II) shows a decrease of 1.3 per cent in the taxes received from Insurance companies, of 7.9 per cent in the taxes from Telegraph companies, and of 26.2 per cent in the returns from Miscellaneous sources. On the other hand there is an increase of 12.5 per cent in the Telephone taxes; an absolute increase in the revenue obtained from Express companies of \$3,600.81; and of 37.4 per cent in the receipts from Fees. The net increase, however, from all of these sources was only \$532.81, or .2 per cent. There was a gain of 2 per cent in the special taxes for inmates of institutions; but this had no relation to the extra levies. The proceeds of the three-tenths mill are the receipts of University tax and the state levy; which were respectively \$27,583.72 and \$776,349.98; an increase in the case of the state levy of 5.7 per cent. The total increase of all taxes of the fourth quarter over the second quarter was but \$73,848.11 or 6.3 per cent. Subtracting the increase in miscellaneous and special taxes from the total increase and the actual increase in the taxes *per capita* due to the added three-tenths of a mill was the sum of three cents.

TABLE II.

Showing State Taxes Collected, January 1 to June 30, 1896—January 1 to June 30, 1897.

SOURCE OF TAX.	JAN. 1 TO JUNE 30, 1896.	JAN. 1 TO JUNE 30, 1897.	INCREASE. —DECREASE.	PER CENT.
Insurance.....	\$ 124,128.12	\$ 122,436.72	\$ -1,692.40	-1.3
Telegraph.....	15,505.48	14,379.22	-1,126.26	-7.9
Telephone.....	4,935.00	5,553.00	618.00	12.5
Express.....		3,600.81	3,600.81	...
Fees.....	39,830.49	54,704.11	14,873.62	37.4
Miscellaneous.....	59,621.41	43,963.29	-15,658.12	-26.2
Total.....	\$ 344,024.50	\$ 244,567.31	\$ 593.81	0.2
Special University Levy.....		27,583.72	27,583.72	.....
Special Levies Charit- able Institutions ...	198,908.18	202,954.86	4,046.68	2.0
State Levy.....	784,665.06	776,349.96	41,684.90	5.7
Grand Total.....	\$ 1,177,597.76	\$ 1,251,445.87	\$ 73,848.11	6.3

II. DISBURSEMENTS OF REVENUE.

The total disbursements of revenues from the Treasury during the past two years in redemption of state warrants, issued in accordance with the legislative appropriations, amounted to \$4,392,578.08. Of this sum \$16,500 was paid out of the special fund raised for the State University and \$4,371,561.29 in the cancellation of ordinary warrants. The balance of funds remaining in the Treasury on June 30, 1897, was \$47,756.68, of which \$11,083.72 belonged to the University fund and \$36,672.96 to the General Revenue. The total disbursements of General Revenue, \$4,367,561.29, does not, however, represent the total appropriations authorized by the Assembly to be made during the last period and for which the State Auditor issued warrants. This lack of correspondence between Treasury disbursements and appropriations, as shown by state warrants drawn against the Treasury, always occurs, varying more or less as to the amount. This is due to the fact that warrants issued during the last month or two of the period are not all paid until the ensuing period; sometimes because they are not presented for payment; sometimes because there are not sufficient funds to pay all warrants, as was the case from 1886 to 1890 and during the past year. This fact should be kept in mind in studying the tables which exhibit the Receipts and Disbursements.

The entire sum of warrants issued between July 1, 1895, and June 30, 1897, reached \$4,748,264.33. Of this amount there was

outstanding at the close of business, June 30th, unpaid warrants aggregating \$447,500.73. The major portion of the latter, \$363,834.84 had been presented at the Treasury for redemption, but owing to a shortage of funds had been endorsed and made interest-bearing. The remainder, \$83,665.87, the most of which had been issued in the latter part of June, had not been forwarded for payment. Concerning the Treasury deficit, its nature and causes, more will be said in a subsequent section.

Before we can fully understand the relation of these appropriations to the present financial condition and prospects of the Treasury, or appreciate their significance in our state budget, it is essential that they be analyzed and classified, and compared with those of former periods that we may learn their character, the direction they have taken, and wherein there has been an increase, and where a falling off in state expenditures. We must know what proportion has gone to the Institutions of the state, what to the Civil List, and what to the payment of the Incidental Expenses of the state government, in order to be able to know what class of expenditures have played the most important part in embarrassing the Treasury at this time. There can be no real understanding of the financial or political questions involved, nor intelligent and enlightening discussion of the subject of state financial issues until we do know just where the public moneys have gone, and for what purposes they have been ordered disbursed.

Between July 1, 1895, and June 30, 1897, there were warrants drawn on the State Treasury in favor of State Institutions to the amount of \$3,467,255.56. For the same period there were issued to the Civil List, namely, the officers and employes of the Judicial, Legislative and Executive branches, \$780,878.91; while for Incidental Expenses the amount drawn was \$500,129.86. Expressed in terms of percentage, the Institutions received 78 per cent of the total appropriations, the Civil List 16.4 per cent and the Incidental Expenses required 10.6 per cent. These figures again need to be further analyzed and the terms comprising them set out.

The state Institutions may be conveniently classified under five general heads, Educational, Charitable, Penal, Reformatory and Miscellaneous. (See Tables IV and V, in which each institution is listed and classified under an appropriate head.) To the educational institutions, the Agricultural College, the State University, the Normal School, Teachers' Institutes, etc.,

was appropriated \$386,186.05. To the charitable institutions, including those for the insane, deaf and dumb, feeble-minded, blind, orphans, soldiers, etc., was allotted \$2,269,125.32, nearly one-half of the entire state budget. The apportionment made to the penal institutions was \$417,502.04 and to reformatory schools \$176,222.37. To numerous miscellaneous institutions, such as the Fish Commission, State Library, Farmers' Institutes, etc., etc., \$218,218.78 was appropriated. Of the amount that went to the Civil List, \$328,487.37 was for the Judiciary, \$282,951.05 for the Legislature, and \$169,440.49 for the Executive department. The chief items making up the Incidental Expenditures during the last two years were the printing, binding, and stationery accounts, \$155,953.26; the custodian's expenses, Capitol repairs, janitors, etc., \$103,800.65; and innumerable and unclassifiable expenditures which we may denominate sundries, \$240,375.95. For all of these items see Table IV, Pt. II.

As in the case of the revenue collections, we shall be better able to realize the true significance of these items of expenditure made by the state of Iowa in the last fiscal biennium if we view them in the light of similar outlays in previous years, and, as in that instance, the deductions to be made will be fairly accurate and comprehensive if we take for comparison the four periods beginning with 1889-1891. The comparison shows that the grand total of state expenditures has increased from \$3,044,936.58 between 1889 and 1891 up to \$4,748,264.33 during the past two years, an increase of \$1,704,227.75, or 55.9 per cent. The appropriations for the Civil List amounted to \$566,419.08 in the first period and \$780,878.91 in the last, 1895-97, an increase of \$214,458.88, or 37.8 per cent. The outlays authorized for incidental expenses of the state government were \$308,564.05 from 1889-1891, and \$500,129.86 between 1895-1897, an increase in the eight years of \$191,565.81, or 62.1 per cent.

The increase or decrease in expenditures as shown by successive periods may be profitably studied. The amount drawn for institutions in 1889-91 was 10.8 per cent greater than for 1887-89. The increase for 1891-92 was 12.5 per cent more; for 1893-95 it was only 5.3 per cent larger; but for the last period the outlays ordered for institutions advanced 35 per cent. The Civil List cost 3.9 per cent more from 1889-91 than it did the two years previous. For 1891-93 the increase was slight, only .4 per cent; the next period its cost was 6.4 per cent additional;

while for 1895-97, owing to the extra session of the Legislature, 28.8 per cent more was expended for the Civil List. The Incidental expenses of the state government for 1889-91 show an increase of 4.4 per cent; while for the next period, 1891-93, they go up 146.2 per cent, nearly two and a half times as much as in the two years preceding. The reason for this sudden increase was in part the payment of the School Fund bonds, \$234,498.01 and the expenses of the Iowa Columbian Commission, \$110,000. The Incidental Expenses the next two years, 1893-95, were 33.8 per cent less. There was a further reduction in these outlays during the last period of .5 per cent.

The apportionment of the funds of the state among the Civil List, the Institutions and Incidental Expenses in the four periods here considered is worthy of notice. Between 1889-91 the amount going to the Judiciary, Legislative and Executive was 18.6 per cent of the total budget; the next two years these branches required only 15.6 per cent; there was a slight increase from 1893-95 to 16.5 per cent; and a decrease in the last period to 16.4 per cent. Had it not been for the extra session of the Legislature the proportion would have been but 13.3 per cent. The great bulk of the people's money goes, of course, to our State Institutions. For 1889-91 71.2 per cent of all appropriations were made for their support; in 1891-93 it fell off some, the proportion being 64.2 per cent; it rose again in the next two years to 69.8 per cent; and still higher to 73 per cent in the last fiscal period. The increase in the relative amount devoted to them in the past eight years has been 1.8 per cent. The Incidental Expenses eight years ago required 10.2 per cent of all the revenues appropriated; in the last two they took 10.6 per cent. In 1891-93, however, they absorbed 20.2 per cent, dropping to 13.5 per cent in 1893-95. Thus, compared with the period of 1889-91, the people of Iowa during the last two fiscal years paid more for the support of state institutions, less for their governmental or civil service, and a slightly greater amount, four-tenths of one per cent, for Incidental Expenses.

The actual expenditures for the four periods taken above, upon which the percentages given were calculated, are presented in the succeeding table:

TABLE III.

Warrants Drawn on the Treasury July 1, 1889—June 30, 1897.

FISCAL PERIOD.	Civil list.	Per cent.	State Institutions.	Per cent.	Incidental expenses.	Per cent.	Grand total.	Per cent.	PER-CENTAGES.		
									Civil list.	State institutions.	Incidental expenses.
1889-91....	506,419	3.9	2,169,053	10.8	308,564	4.4	3,041,036	7.7	18.6	71.3	10.2
1891-93....	269,112	.4	2,439,462	12.5	760,849	141.2	3,768,424	23.8	15.6	64.2	20.2
1893-95....	605,697	6.4	2,568,107	5.3	503,013	-32.3	3,367,047	-24.0	16.5	69.3	13.5
1895-97....	780,378	23.8	3,467,255	35.0	500,129	-.5	4,748,234	29.1	16.4	73.0	10.6
Inc 8 yrs.	2,144,558	37.8	1,298,303	69.7	191,565	63.1	1,704,226	55.9	2.2	1.8	.4

Before one draws conclusions from the increased expenditures of the state exhibited in this showing, several points should be noted. The figures for the last period, owing to several extraordinary events, were considerably larger than they would have been otherwise.

The Legislature in 1896 voted (chapter 56, Acts of Twenty-sixth General Assembly) that the Treasurers of the Insane Hospitals could receive their regular allowances of funds in advance instead of at the close of the quarter, as had been the custom. This was done to enable the Superintendents to take advantage of the markets, and obtain discounts for cash payments in the purchase of supplies. This change, while a desirable and profitable one, added, nevertheless, very considerably to the demands on the Treasury. It crowded five quarterly issues of warrants into the last fiscal year instead of the normal number, four. This meant that \$107,821 was paid the last fiscal year which ordinarily would not have been disbursed until the succeeding year or period.

The month of August, 1896, seemed to be a fateful one to the state's institutions. Losses, more or less serious, occurred to four by reason of fire or storm: to the Penitentiary at Anamosa; to the School for the Deaf at Council Bluffs; to the Normal School at Cedar Falls, and the greatest of all to the Institution for the Feeble-Minded at Glenwood, the total estimated losses sustained being placed at a trifle over \$139,000. To make good in some measure these losses there was appropriated at the extra session of the Legislature \$113,838. Nearly all of this amount, \$112,900, was voted for the restoration of the buildings at Glenwood.

The chief unusual outlay of the last period was that necessitated by the revision of the code of laws of Iowa ordered done by the Twenty-fifth General Assembly in 1894. The expenses of the Code Commission in 1893-95 were \$11,133.03, lessening by so much the Treasury balance on July 1, 1895; and in the first quarter of the period just ended, 1895-97, there was disbursed \$7,632.79 to the same commission and \$4,867.81 for printing and binding their report and proposed code (the "Black Code"). The cost of the extra session convened for the purpose of completing the work of revision was not a little: \$150,364.70 was paid out for members' salaries and mileage, and for officers and clerks; and \$21,195.49 was expended for extra printing, binding, janitors, special appropriations, and for editing and annotating the new revised code. The sum total of disbursements from the Treasury on account of, or relating to, the revision of the code, including those for 1893-95, was \$195,194.82. The necessity for this expense has been truly extraordinary; the need for such an outlay will not come again for many years hence, as it has not occurred for a quarter of a century since. But while necessary and eventually highly beneficial, the immediate result was a heavy drain on the resources of the Treasury.

Finally there was paid out during the past two years a trifle over \$70,000 on the Soldiers' and Sailors' monument, an expenditure which properly belongs to the fiscal period of 1891-93. It was in 1892 that the Legislature voted to erect the monument, but no large payments were made on it until 1893-95 and 1895-97, the state in the interim using the part of the direct war tax refund devoted to the monument in the payment of current expenses. The expenditure of this money during the last two years obviously helped swell the Incidental Expenses, and the grand total of disbursements. Further we may, not improperly, include in these extraordinary expenditures of 1895-97 the \$137,603 for the building of the new, large Hospital for the Insane now in the course of erection at Cherokee; it is not strictly in the nature of a usual or current expense, but is one which, when the work is once done, is done practically for good and all time.

Summing up these extraordinary and, in some respects, unexpected disbursements of state revenue, we have a total of \$626,652.65 (or \$489,049.65 if we exclude those for the Cherokee Hospital) that were made in the last two years. Deducting

them from the grand total of appropriations made in the period we would have had a marked reduction in the amount drawn on the Treasury between July 1, 1895, and June 30, 1897, from \$4,748,264.36 to \$4,121,611.71. The latter amount is only 17.5 per cent greater than the appropriations for 1893-95. The reduction for the Civil List would have been \$150,000 and the increase of its expense over 1893-95 would have been but 4.1 per cent instead of 28.8 per cent. The Incidental Expenses would have been \$104,000 less, making for the two years a decrease of 20.6 per cent in this class of expenditures. While for State Institutions, the increase over the period preceding would have been 17 per cent instead of 35 per cent.

These deductions when made in the comparison of the past eight years show as marked results in the percentages. But for these extraordinary outlays the increase for the Civil List in that time would have been but 11.3 per cent instead of 37.8 per cent; for Institutions it would have been but 44.2 per cent and not 69.7 per cent; and the cost of the Incidental Expenses would have been only 28.2 per cent instead of 62.1 per cent greater; while the increase on the grand total for the four periods would have been \$1,075,575.78 in place of \$1,704,228.78, a decline in the net increase from 55.9 per cent to 49.5 per cent.

The facts just exhibited are set forth not for purposes of extenuation, but simply in the way of explanation. They should be fully taken into account in studying the financial transactions of Iowa's Treasury in recent years and in estimating the probable disbursements in future periods. Conclusions based upon the fiscal operations of the last biennial period alone, either in ignorance or disregard of these extraordinary expenditures, will prove erroneous and misleading. The increase in state expenditures during the last period has been almost entirely for State Institutions. Over 1891-93 the relative amount given to them has increased nearly 10 per cent, while the money ordered disbursed for Incidental Expenses has declined nearly one-half. And in spite of the extra session of the Legislature the relative cost of the Civil List was only eight-tenths of one per cent greater than in 1891-93; while compared with 1893-95 the cost of the past two years has actually declined one-tenth of one per cent.

As to the wisdom of the policy of affording better protection to society by making larger provision for the Reform Schools

and for the Penitentiaries, of enlarging and improving the facilities for housing and caring for the insane and feeble-minded, of educating the deaf and dumb and blind, of caring for our old soldiers and their orphans, of increasing the scope and work of our State Normal School and University and of our Agricultural College—as to the wisdom of such a financial policy I shall not presume here to discuss it. But for these particular objects and other institutions have been made the great bulk, practically three-fourths of all the total expenditures authorized by the people of the state of Iowa.

III. STATE BUDGETS SINCE 1873.

Iowa's state finances have become the subject of such spirited public discussion and such interest to the taxpayers that I have had prepared an extended table (IV) giving a complete exhibit of the budgets for twenty-four years past, beginning with 1873. The receipts for taxes and their disbursement for appropriations are analyzed and classified, as far as practicable, so that any citizen can see at a glance just how much and from what source the state has obtained the revenue necessary to carry on its governmental machinery and work, and how much and in what direction the people's money has been expended during any fiscal period in the past quarter of a century. The length of time covered represents the life of a political generation and will show quite accurately the financial operations of the state authorized by the representatives of the people and superintended by the officials of her civil service. It is only when we are able to view our state finances in retrospect that we can appreciate the present or anticipate the future. It is only by comparison of the present with the past that we can intelligently discuss the nature and relative importance of the expenditures of to-day. The relative growth in the population, wealth and the functions of government should all be studied and compared.

The tabular scheme adopted will, I trust, make manifest at sight from what general source every dollar of public money has come and on what general account it has been paid out. Every form of tax is separated and all appropriations of revenue are classified so far as can be from the records of the Treasury Department. Under each heading are given the biennial and duodecennial increase or decrease of taxes and disbursements or appropriations together with the same for

the whole twenty-four years, both the absolute amount in dollars and the percentage of increase or decrease. There will also be found the population and wealth for the twenty-four years for use in comparison and in the last columns at the right of the table will be found the proportion in percentage of all revenues collected from the taxpayers in the counties and what has been obtained from corporations and miscellaneous sources; also what has been the percentage of the expenditures appropriated by the Civil List; the proportion allotted to State Institutions and what has been absorbed in the Incidental Expenses. It is to be regretted that the taxes received from railroads can not be separated from the remittances of revenue returned from the counties, but they are indistinguishable from the general receipts. If those inspecting and comparing the several showings of the table will remember the reasons for the discrepancies that exist between the total disbursements and the total appropriations the table will need neither key nor guide. (See p. 16.)

Attention should, however, be directed to several striking facts which are brought out in the table. The most remarkable facts are those shown by the comparison of the growth of population, wealth, and the "state levy." Population increased 61 per cent in the twenty-four years and the state tax levy collected in the counties kept about even pace, not quite keeping up, however, reaching 60 per cent; while the wealth of Iowa has mounted up 163 per cent, nearly three times the increase of population or taxes in the same time. The annual per capita tax sustained by the people is to-day but 3 cents greater than it was twenty-four years ago, calculated upon the basis of the state levy, while the per capita taxes measured from the point of view of the total of all taxes shows an increase from 69 cents in 1873 up to 99 cents in 1897. Consequently the increase of 3 cents, as it is not shown in the state levy, must have come from corporations and miscellaneous sources. This is further proved by the percentages of increase for the first twelve years and for the second twelve. The state levy is 26.4 per cent in the first twelve years and 16.6 per cent, nearly one-half less, in the second; whereas there are very marked increases in the revenue from the corporate and miscellaneous sources. Finally the state levy has increased but 60 per cent and the total taxes have nearly doubled, they being 116.3 per cent greater between 1895-97 than in the fiscal period of 1873-75.

PER CENT.	Annual per cap- ita.	TOTAL AVAILABLE REVENUE.	TOTAL DISBURSE- MENTS.
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Part II of the table, giving the appropriations, will prove equally interesting and instructive. The total for the Civil List shows an increase in both the twelve-year periods; and the same is true for the Judiciary and the Legislature. In the latter instance, however, the extra session of the Twenty-sixth General Assembly explains the decided increase in its expense. The decline in the increase of the cost of the state offices is over 86 per cent, i. e., from 101.8 per cent in the first twelve years to 15.5 per cent in the last twelve. The total appropriations for state institutions show an increase in both the twelve year periods. There is a decrease, however, in the case of all institutions except the charitable, in the second twelve years. The largest increase of state appropriations for any one class of institutions in the twenty-four years has been for educational institutions. Incidental expenses show proportionately larger by far in the first twelve years than during the second. Sundries, it will be seen, fall off greatly; this was due to the fact that the cost of building the capitol is included in the first seven fiscal periods.

The last columns on the right of both tables should be noted. In 1873-75 county taxpayers contributed 91.5 per cent of all taxes, and corporations, etc., 8.5 per cent; in 1895-97 the counties paid 86.9 per cent and corporations 13.1 per cent, a lessening in the twenty-four years of 4.6 per cent of the relative share of tax burdens sustained by the people.

The columns in Part II showing the relative amounts allotted to various expense accounts of the state government exhibit the fact that the Civil List cost less proportionately during 1895-97 than twenty-four years ago; that Incidental Expenses took 30.8 per cent of all the appropriations in 1873-75 and only 10.5 in the last period; and that with one exception the Incidental Expenditures of the state of Iowa were relatively less during the period just closed than in any other in the past quarter of a century. The column that shows where the increasing proportion of the people's money has gone is the second one of that group, State Institutions. It shows almost a steady increase from 52.6 per cent of all appropriations in 1873-75 up to 73 per cent of all authorized expenditures in 1895-97.

For purposes of further comparison I have had prepared another table (V), supplementary to Table IV, which shows the appropriations for each and all state institutions, every one

included in the classification in Part II of Table V, with the percentage of increase, for five biennial periods between 1875-77 and 1895-97 inclusive.

TABLE V.
Appropriations for State Institutions.

	1875-77.	1879-81.	Percentage.	1885-87.	Percentage.	1889-91.	Percentage.	1895-97.	Percentage.	Percentage- 1875-77 to 1895-97.
EDUCATIONAL—										
State University...	\$ 37,360	\$ 41,623	11.4	\$101,370	143.8	\$151,837	40.9	\$ 167,949	10.6	365.5
State Normal.....	10,000	18,953	78.8	29,356	54.8	39,689	35.2	100,147	133.1	844.8
Teachers' Instit't..	9,950	9,900	-0.5	10,450	5.5	10,650	1.9	9,900	-7.0	-4.5
Agricultu'l Col....	26,738	15,590	-41.7	23,927	47.0	39,458	73.1	90,636	129.7	239.9
Miscellaneous.....	111	297	167.5	615	107.1	1,063	76.1	1,063	-2.9	847.7
Total.....	\$ 84,754	\$ 86,361	1.9	\$184,618	90.6	\$242,717	47.4	\$ 369,684	53.3	336.2
INSANE HOSP.—										
Mt. Pleasant.....	\$261,666	\$184,045	-30.4	\$311,844	69.4	\$307,731	-1.3	\$ 323,528	24.3	44.5
Independence.....	207,864	177,463	-14.6	302,269	70.3	275,995	-8.6	373,863	37.1	82.9
Clarinda.....				155,688		209,840	31.2	431,711	165.7	177.3
Cherokee.....								127,603		
Non-res insane....								2,223		
Total.....	\$172,520	\$361,508	-23.7	\$780,601	112.9	\$793,566	3.1	\$1,333,463	67.9	151.9
CHARITABLE—										
Orphans' Home....	\$ 59,239	\$ 58,119	-5.2	\$ 71,811	27.7	\$109,991	53.1	\$ 120,208	12.3	19.9
Soldiers' Home....				25,823		131,694	409.9	239,712	73.4	785.5
Col'ge for Blind...	63,147	44,918	-28.8	65,263	45.5	65,789	0.6	78,675	34.5	21.4
Ind.Home Blind....						13,303		21,863	64.5	64.5
Benedict Home....				3,650		5,894	61.2	7,378	35.4	102.1
Pris'rs Aid Assn....						1,000				
School for Deaf....	99,241	91,385	-7.9	108,832	18.5	144,493	33.4	142,414	-1.4	43.5
Ins.Feeble-Mind...	12,203	54,196	340.8	121,900	148.7	187,306	50.0	329,393	75.8	257.5
Total.....	\$223,910	\$246,603	5.4	\$399,784	62.1	\$659,419	64.9	\$ 936,657	42.0	304.4
REFORMATORY—										
Reform Schools...	\$ 92,868	\$ 66,467	-28.4	\$118,194	77.8	\$128,714	18.1	\$ 176,222	31.8	9.7
PENAL—										
Anamosa Pen'ty...	\$ 71,997	\$124,480	72.8	\$170,947	37.3	\$117,996	30.9	288,364	144.4	303.5
Ft. Mad. Penit'y...	118,366	70,540	-40.4	69,103	-2.0	70,535	2.0	129,187	53.1	9.1
Total.....	\$190,363	\$195,020	2.4	\$240,050	23.1	\$188,531	-21.0	\$ 417,551	121.4	119.3
MISCELLANEOUS										
Farmers' Inst.....								\$ 4,672		
Agr. Societies....	\$ 33,410	\$ 35,888	7.4	\$ 38,043	6.0	\$ 43,379	13.7	43,933	1.5	31.5
Nat'l Guards.....	1,419	18,220	1184.0	74,286	307.7	79,502	7.0	95,844	20.5	655.3
Fish Commis'n....	8,402	6,359	-23.0	7,227	16.4	3,481	-53.3	9,575	175.0	13.7
Weather Service...		1,974		2,452	24.2	3,635	48.2	5,388	48.1	172.7
Geolog. Survey....								18,081		
State Library.....	4,800	5,377	23.0	5,200	-3.2	12,833	146.8	19,719	53.6	254.5
State Hist. Soc...	1,000	1,000	0.0	2,000	100.0	2,000	-0.0	2,000	0.0	100.0
State Hist. Col....						1,362		10,900	700.1	700.1
State Hort. Soc...	2,000	2,000	0.0	5,000	150.0	5,000	-0.0	7,500	50.0	250.0
Total.....	\$ 50,591	\$ 70,718	39.7	\$134,267	89.8	\$151,062	12.5	213,216	44.4	211.1

IV. THE DEFICIENCY IN THE STATE'S REVENUES.

During the last biennial fiscal period the total receipts of General Revenue from all sources fell short of the amount needed to meet all the demands made on the Treasury. The Treasury balance on July 1, 1895, was \$312,854.41. The total taxes received in the two years following which were applicable to the redemption of any and all general warrants was \$4,101,379.84. (The special tax collected for the State University is not included here, as the receipts from it are set aside as a separate fund for the exclusive revenue of the University, and warrants drawn against it do not affect the general assets of the Treasury.)

The total general revenue available for appropriations during the period amounted to \$4,414,234.25. The sum total of warrants drawn against the Treasury by the Auditor of State in the same time footed up \$4,731,764.33. There were outstanding on July 1, 1895 unpaid warrants, which had been issued in the period of 1893-95 but had not been presented for redemption, to the amount of \$73,950.25. The total liabilities of the state government for the fiscal period of 1895-97, including the interest charges on endorsed warrants of \$19,347.44, was therefore, \$4,725,062.02. These demands were met to the extent of \$4,377,561.29. There was thus outstanding on June 30, 1897, \$447,500.73 of unredeemed warrants. In the Treasury, however, there was a cash balance of General Revenue of \$36,672.96. The net deficit in the revenue of the state on the last day of the last fiscal year was \$410,827.77. As previously stated, \$363,834.84 in warrants had been presented and endorsed because of a lack of funds. The remaining warrants for \$83,665.87 had not been sent in for redemption. But there should be deducted from the amount given above, \$44,085.79 of state revenue that was in the hands of the County Treasurers on June 30. The actual excess of liabilities over the assets of the state on that date was consequently only \$366,741.96.

The causes producing this deficiency in the past year have already been shown to some extent. The chief cause, of course, was the under-estimate of the proceeds of the tax levy when the appropriations were made by the Twenty-sixth General Assembly. But equally effective and, in my own opinion, of as serious consequence, the uneven, uncertain, unbusinesslike method by which the state of Iowa obtains its revenue for meeting its current and contingent expenses has been a potent

factor in producing the deficit and necessitating extra tax burdens to meet the interest charges incurred.

In accounting for the present financial embarrassment we should fully understand the manner in which the state has always made appropriations and the other equally important fact, the course of the inflowing revenue. The Legislature at the close of its biennial session, in addition to the regular "standing" appropriations provided by laws of previous Assemblies, always authorizes what is known as the "extraordinary" appropriations, part of which are to become permanent and part temporary. The major portion of the extraordinary appropriation acts are usually "deemed of immediate importance" and take effect forthwith upon their publication in two daily papers of Des Moines. All other such acts take effect as provided by the constitution (Sec. 26) on July 4th following the session. Now the revenue with which these increased appropriations are to be met, if it does not happen to be in the Treasury at the time, does not begin to come in until the following year, and then it only arrives in monthly installments of uneven and uncertain amounts continued throughout that year and the next. Meantime warrants are issuable against the Treasury to meet the new appropriations deemed of "immediate" importance, and after July 4th, to meet all the others. All appropriations do not, of course, fall due all at once, but are to be drawn at intervals, more or less extended, throughout the succeeding year or years, as the case may be, so that they will correspond with the receipts of revenue.

The Twenty-sixth General Assembly in 1896 passed forty-eight appropriation acts, thirty-five of which took effect "immediately," the rest on July 4, 1896. Twenty-five of these acts related to State Institutions; they authorized by far the greater part of the money appropriated at that time; and all but three took effect between March 31 and May 6, 1896. The remainder with the exception of the act providing for the Clerk funds of the Civil List, pertain to the numerous miscellaneous small expenditures for various objects and persons. The Legislature deemed it proper and wise to increase the appropriations for State Institutions something over \$770,000 more than the amount voted for them by the Twenty-fifth Assembly in 1894. The issue of warrants for the appropriations began in most part with, or very soon after, the passage of the acts.

To meet these drafts on the Treasury the Assembly enacted that the State Board of Assessment and Taxation, the Executive Council, should raise in 1897 \$1,400,000, and the same sum in 1898. The Council in July, 1896, made a levy of two and seven-tenths mills on the state's taxable property in order to raise the necessary amount, having to raise the levy two-tenths of a mill because of the decline of \$5,000,000 in the state's taxable valuation. But not a dollar of this levy came into the Treasury until after January 1, 1897. The taxes received in 1896 were the returns from the two and one-half mill levy assessed in 1895. This fact, that the proceeds of a state levy never come in until the year following the date it was made should always be kept in mind; the oversight of this fiscal custom has produced no little confusion in current popular discussion.

The amount of the State Levy collected from the counties during the last quarter, from January 1 to June 30, 1897, over the same period in 1896, was only \$41,684.90. (See Table II.) This addition to the revenues we may ascribe to the additional two-tenths mill levy. The net increase in the taxes from the Corporate and Miscellaneous sources was but \$532.81, and from the special levies for Charitable Institutions \$4,046.68. The total amount of extra revenue received so far, with which to meet the extra appropriations which began to be made a year and nine months ago, has been \$45,264.39. The collections from the State Levy this last quarter, as compared with the second, fall short six-tenths per cent, or \$8,909.86 when measured by the actual assessment. The percentage of all revenues received in the first half of the years 1895 and 1896 was 58 per cent, and 42 per cent in the second half. The same proportion we may assume for the present year. The extra two-tenths mill will net the state, therefore, some \$30,000 more this year, figured upon a basis of \$41,684.90. But judging from the proceeds of the one-tenth mill returned for the State University, \$27,583.72, it is evident that the County Treasurers apportioned more to this tax than they should have done, if \$41,684.90 is to be taken as representing two-tenths of a mill. The product of this tax, even if it is more correctly apportioned hereafter, will probably fall short of the assessment from \$30,000 to \$35,000. Obviously this small increase in the revenues available for appropriations which were not to be received for nearly a year after the appropriations began was not likely to prove sufficient

to ward off financial embarrassment when there was such an increase in the demands on the Treasury as we have seen (pp. 20-22) unless there happened to be ample balances of cash on hand, or in near prospect, upon which to draw.

The causes leading up to the condition of embarrassment experienced during the past fiscal year can now only be fully appreciated by studying the course of the transactions of the Treasury during the past two years.

The balance of General Revenue on hand July 1, 1895, was \$12,854.41. The total revenue from all sources received from that date up to January 4, 1896, was \$45,823.58, which, added to the balance of July 1, 1895, equalled \$1,158,677.99. The disbursements for this six months were \$1,120,029.97. The available cash on hand in the Treasury January 4, 1896, was \$38,648.02 of General Revenue. The outstanding warrants on that date amounted to \$33,064.45. The state had thus only \$5,583.57 over and above its liabilities. This was just nine days before the opening of the Twenty-sixth General Assembly convened on January 13, 1896.

The revenue collections from January 1st to July 1st reached \$1,187,697.76, while the warrants drawn on the Treasury footed up \$1,086,326.24 for the six months. The balance in favor of the state on July 1, 1896, being \$96,955.09. But from this time to July 1, 1897, the Treasury has been embarrassed for funds. With the exception of the months of October, 1896, and April, 1897, the collections of revenue have been in arrears of warrants issued for appropriations. This state of things was produced by several extraordinary causes—demands which were in many respects unexpected. But even if the Treasury has not been called on to meet extraordinary drains on its resources it would still have been considerably embarrassed.

From the very outset of the last fiscal period the Treasury experienced no little difficulty in meeting the state's obligations. In July, 1895, the receipts of revenue were only \$36,636.53, while the warrants issued amounted to \$208,117.64. The balance of \$312,854.41, on hand July 1, enabled the Treasury to redeem all warrants presented during the three months following and the heavy receipts in October made it possible to avoid endorsing warrants for interest in the next three months. But it was only by resorting to several makeshifts that the state succeeded in avoiding embarrassment. As I have pointed out once before, the Auditor and Treasurer in 1895 were "compelled

to ask the heads of the state institutions to be satisfied with a part of their warrants, which were legally due them, and to try to carry on their work with partial payments. They were forced to make these requests because there was not in the Treasury, at the time their warrants could have been legally demanded and presented, sufficient revenue to meet them. Had the superintendents and officials of our state institutions insisted upon their warrants in full, at the time authorized by law, the Treasurer would have had to stamp them." This necessity was forced on him in April and October of 1895, and January, 1896. The County Treasurers were called on to "anticipate their monthly remittances" and the state's depositories in Des Moines were asked to make temporary advances of funds to supply the most urgent needs of the state institutions, which they did without charge to the state.⁽¹⁾

The cause of the embarrassment in 1895 and 1896 was the uneven and uncertain inflow of revenues into the Treasury to meet the steady outgo of state funds to pay appropriations. The state receives the great bulk, practically one-half of its revenue, in two months, April and October, the other half comes in during the other ten months of the year in very uneven amounts. Of the ten, the first three months of the year show the largest collections, as the Insurance companies, Telegraph and Telephone companies pay in their taxes, and the Fees are also heavier in those months. The condition of the Treasury in consequence of this uncertain inflow of funds fluctuates greatly.

From 1893 to 1895 the receipts of revenue exceeded the warrants drawn in four periods of three months each and fell below in the other four. In the last two years receipts were greater in but three periods and below the amounts drawn in five. The irregularity of the income of the state is more pronounced when we compare the months. The result of this seesaw in the receipts and demands is that even in years when the levies are sufficient ultimately to meet all needs the state may be embarrassed because of this unevenness in its receipts. Treasurers have complained of this source of trouble for years. In 1893 the Treasurer reports:

This [the uncertainty as to the ability of the Treasury to pay out] is true to a greater or less extent with all our settlements. For example, on January 1, 1893, we had on hand \$215,527.70, including \$150,000 Soldiers' Monument Fund provided for by the Twenty-fourth General Assembly, while

¹See my Report to the House of Representatives, February 7, 1896.

nineteen days later had it not been for the \$150,000 Monument Fund on hand state warrants to the amount of \$64,515.60 would have been stamped "not paid for want of funds." * * *

The quarterly payments due July 1, 1893, October 1, 1893, and January 1, 1894, would probably reduce our present balance and the amount received from October collections so as to render the first payment of salary to the Twenty-fifth General Assembly when due extremely doubtful; and unless the Legislature so amends the law that quarterly payments to state institutions will fall due thirty days later than now, there will not be sufficient revenue on hand April 1, 1894, to pay their warrants when presented.

The extension of the time of quarterly drawings for institutions, as has been several times suggested, will relieve the Treasury somewhat, but considerable study convinces me that some more decided change ought to be made in the method of receiving revenue. The uneven course of receipts is itself a cause of constant trouble. It is unbusinesslike. Revenue should come in more evenly. The bulk of it should come in in large quarterly installments just before the quarterly drawings for institutions instead of, as now, in two monthly payments, six months apart. This might be easily accomplished if a graduated scale of discounts should be offered tax-payers for advance payments of taxes with the penalties as at present for delinquencies. Or, if this change cannot be made, then the state should separate the state from the local sources of revenue, so as to insure more regularity and provide the Treasury with a steady stream of incoming funds. If neither of these plans can be realized, but one of two things remains to be done, one of which is likely to prove unsatisfactory: One is to increase the state tax levies and give the Treasury larger balances of ready funds, the other to cut down appropriations within the state's income. The present way of allowing things to go on is both unbusinesslike and costly.

These conclusions will perhaps be enforced and the variable financial status of the Treasury of Iowa more fully realized if Tables VI and VII are studied. They present by months, quarter years, and biennial periods since July 1, 1893, the Revenue Collections, Warrants issued on the Treasury, those redeemed, and since July 1, 1896, the warrants endorsed for lack of funds. The tables give a bird's-eye view of the work of the Department for four years.

TABLES VI-VII.

IOWA TREASURY'S FINANCIAL TRANSACTIONS.

VI.

July 1, 1893—June 30, 1895.

TREASURY BALANCE, \$412,981.45.

	Revenue Collections.	Warrants Issued.	Warrants Redeemed.
1893.			
July.....	\$ 28,286 04	\$ 185,480 90	\$ 177,795 88
August.....	55,207 80	118,055 95	109,700 01
September.....	40,798 36	114,981 51	124,708 14
Quarter.....	\$ 124,291 60	\$ 418,468 45	\$ 412,204 03
October.....	206,301 03	180,144 26	175,237 89
November.....	118,169 16	79,400 78	80,885 01
December.....	63,143 66	120,562 06	123,465 97
Quarter.....	\$ 477,613 84	\$ 380,137 08	\$ 379,108 80
1894.			
January.....	129,246 06	198,411 90	194,894 60
February.....	123,603 56	130,056 67	123,220 42
March.....	128,631 98	120,726 58	123,352 38
Quarter.....	\$ 411,481 62	\$ 460,196 15	\$ 456,458 40
April.....	426,521 81	277,695 63	265,383 54
May.....	143,794 00	93,810 75	99,729 22
June.....	57,215 01	109,568 96	110,150 64
Quarter.....	\$ 637,540 82	\$ 480,065 34	\$ 475,263 40
July.....	55,016 01	238,588 45	209,972 50
August.....	52,804 45	115,956 11	94,874 61
September.....	64,275 09	119,100 55	91,306 81
Quarter.....	\$ 172,095 55	\$ 453,643 11	\$ 396,106 42
October.....	370,486 56	263,226 54	257,632 00
November.....	97,733 60	111,168 81	108,167 47
December.....	78,815 17	170,266 47	164,936 89
Quarter.....	\$ 547,035 33	\$ 544,661 82	\$ 529,736 36
1895.			
January.....	117,717 51	198,281 47	160,110 61
February.....	165,327 21	70,037 00	112,908 00
March.....	128,677 74	116,263 51	102,252 21
Quarter.....	\$ 411,722 46	\$ 384,601 98	\$ 375,268 82
April.....	528,591 58	296,027 67	252,207 66
May.....	157,226 92	102,051 57	104,601 42
June.....	56,971 54	123,199 19	126,325 05
Quarter.....	\$ 742,890 04	\$ 540,181 43	\$ 508,334 16
Grand total.....	2,524,251 35	2,677,047 86	2,624,278 29

VII.

July 1, 1895—June 30, 1897.

TREASURY BALANCE, \$312,854 41.

	Revenue Collections.	Warrants Issued.	Warrants Redeemed.	Warrants Endorsed.
1895.				
July.....	\$ 36,636 53	\$ 208,117 64	\$ 209,208 07	
August.....	59,497 06	113,303 98	109,736 53	
September.....	83,354 95	139,715 17	137,706 13	
Quarter.....	\$ 178,488 55	\$ 461,136 79	\$ 456,700 83	
October.....	437,865 53	239,263 31	339,068 51	
November.....	131,683 03	155,429 01	145,895 04	
December.....	94,542 02	129,511 43	140,187 06	
Quarter.....	\$ 664,090 57	\$ 523,203 75	\$ 625,150 58	
1896.				
January.....	146,563 41	158,007 30	154,736 00	
February.....	147,938 89	184,316 43	175,187 09	
March.....	125,045 99	146,097 58	139,649 13	
Quarter.....	\$ 420,548 29	\$ 488,421 31	\$ 469,571 81	
April.....	544,473 26	307,177 96	317,051 96	
May.....	156,036 43	161,449 88	167,539 57	
June.....	45,542 79	129,377 09	125,218 97	
Quarter.....	\$ 745,052 47	\$ 598,004 93	\$ 612,810 50	
July.....	67,778 63	279,773 23	200,647 04	50,440 00
August.....	74,794 33	196,543 20	49,118 73	127,569 73
September.....	61,564 09	183,661 83	69,604 79	148,439 29
Quarter.....	\$ 204,137 05	\$ 659,978 26	\$ 319,370 55	\$ 326,439 73
October.....	401,930 61	244,449 83	269,913 91	236,782 46
November.....	175,881 35	275,433 39	130,966 99	230,656 47
December.....	75,371 89	153,453 57	107,928 34	107,163 06
Quarter.....	\$ 653,183 75	\$ 721,337 79	\$ 468,844 24	\$ 564,512 06
1897.				
January.....	135,306 12	212,135 38	94,547 00	104,910 38
February.....	158,109 72	167,949 33	135,013 26	634 82
March.....	149,205 34	161,596 23	216,550 06	
Quarter.....	\$ 442,621 18	\$ 541,711 03	\$ 466,109 32	\$ 105,545 21
April.....	585,067 91	186,751 63	208,107 37	
May.....	145,317 37	353,421 31	553,135 17	187,372 41
June.....	60,253 69	143,673 75	129,763 73	66,377 16
Quarter.....	\$ 791,238 97	\$ 683,846 69	\$ 890,906 47	\$ 353,649 57
Grand total..	4,101,379 84	4,781,591 33	4,377,561 29	1,265,346 56

The "warrants endorsed" column of Table VII calls for some explanation, lest misapprehension arise on observing the grand total of warrants that have been stamped during the past year and made interest-bearing because there were not sufficient funds in the Treasury to redeem them on presentation. As already stated, the interest-bearing warrants outstanding July 1, 1897, was \$363,834.84. The total amount endorsed in the year, however, reached \$1,265,346.56. Of this amount, \$901,511.72 was called in at four different times during the year. The first call of interest-bearing warrants ordered

in \$258,271.69 for redemption, the interest on them ceasing October 31, 1896. A month and a half later, on December 13, \$120,859.76 more was called in and paid. The next call was on March 20, 1897; it not being deemed advisable to call a large amount because of the uncertainty as to the expenses of the extra session of the Legislature, only \$79,012 were canceled. On May 7, following, \$443,368.77 was ordered in, interest on them ceasing. The total amount of interest paid by the Treasury on all of these warrants was \$19,347.44. The length of time for which the stamped warrants drew interest was about three months for the first two calls, and for the last two it ranged from six to eight months. In the following table (VIII) the calls of warrants, the dates at which interest ceased, the amount of the warrants, and interest paid, are set out:

TABLE VIII.

The Redemption of Endorsed Warrants.

CALL.	WARRANTS BETWEEN.	INTEREST CEASED.	PRINCIPAL.	INTEREST.	UNRE- DEEMED JULY 1, 1897
1.....	9040- 9785	Oct. 31, 1896	\$ 258,271 69	\$ 3,285.99	.....
2.....	9786-10318	Dec. 13, 1896	120,859 26	1,040.40	.....
3.....	10319-10455	Mar. 20, 1897	77,512 00	2,116.30	\$ 1,500.00
4.....	10456-11531	May 7, 1897	441,489.08	12,954.75	1,879 69
Total	9040-11531	.....	\$ 898,132 08	\$ 19,347 44	\$ 3,379 69

Endorsed warrants outstanding July 1, 1897, \$363,831.84.

THE ENDORSEMENT AND SALE OF STATE WARRANTS.

On the failure of revenue to come in fast enough to meet the demands on the Treasury, in July, 1896, and subsequently, the state was compelled to endorse its warrants and make them interest-bearing by stamping them "Presented for payment," from the date of which they drew 6 per cent until called in for redemption. The Treasurer is given full discretion with respect to endorsement and redemption. Several problems have presented themselves in connection with this endorsement of warrants which should receive consideration. Some changes are needed in the law governing the jurisdiction of the Treasurer of State at such times of temporary financial embarrassment. The provisions of the code describing his duties and powers are contained in sections 78 and 79:

SECTION 78. He shall pay no money from the treasury but upon the warrants of the Auditor, and *only in the order of their issuance*; or if there is

no money in the treasury from which such warrant can be paid, he shall, upon request of the holder, indorse upon the warrant the date of its presentation, and sign it, from which time the warrant shall bear interest at the rate of 6 per cent per annum, until the time directed in the next section.

SEC. 79. He shall keep a record of the number and amount of the warrants so presented and indorsed for nonpayment, and *when there are funds in the treasury for their payment to an amount sufficient to render it advisable*, he shall give notice to what number of warrants the funds will extend, or the number which he will pay, by three insertions in a newspaper printed at the seat of government; at the expiration of thirty days from the day of the last publication, interest on the warrants so named as being payable shall cease.¹

As soon as it became necessary to stamp warrants, the Treasurer adopted and carried out as consistently as was practicable the policy of endorsing only warrants for state institutions, and of paying the warrants issued for the monthly payroll of the state, comprising the judiciary, the departmental officers, the clerical and manual employes, and for incidental expenses. This plan was pursued for the reason that state institutions, having warrants of large amounts issued to them, are much more advantageously situated for negotiating their sale than are individual holders of warrants who would often be unable to dispose of them except at considerable sacrifice.

Further, when funds came in in excess of the amount needed to cover the pay-rolls, but not sufficient to justify a call of outstanding interest-bearing warrants, the current issues of warrants for institutions were redeemed on presentation. In this way considerable interest charges were saved to the state; as no warrants called in could have been paid inside of thirty days, and the state meanwhile would have lost the use of its money and stamped the new issues upon which interest would immediately begin to accrue—a saving in each case of two months' interest. Finally in the latter months of the fiscal period a minimum amount was taken, of \$1,000 or \$500, according to the condition and prospects of the Treasury, below which all warrants were redeemed and only those above it were endorsed.

This policy of the department has given rise to some misunderstanding. The warrants of the state drawing interest have been much sought after by parties seeking safe investments. It several times happened that warrants were paid when those presenting them wished them endorsed for interest.

¹ Sections 104 and 105, of Code of 1897.

Serious objection was made, and in one instance a party seemed to contemplate calling upon the courts to compel us to stamp his warrants. It was claimed that warrants should be redeemed "in the order of their issuance" by the Auditor; and it was also contended that if there were any funds in the Treasury they should be applied in the redemption of previous outstanding issues, and not in the payment of current issues.

In opposition to this view it was maintained that insistence upon an absolutely literal interpretation of the clause "in the order of their issuance" meant the stoppage of the entire state government, and a cessation of the work of our state institutions. To attempt to pay warrants only in the numerical order of their issue would be practically impossible. It frequently happens that warrants ranging in amounts from a few cents to hundreds of dollars are not presented for payment for months, and even years. The state would literally be "held up," its activities and immense undertakings suspended, pending the presentation of any insignificant warrants the holders of which might forget, or purposely refrain from forwarding for collection. The law had no such costly and absurd predicament in view. Possible future difficulty from this source has been prevented by the substitution of the word "presentation" for "issuance" in the new revision of the code.

To the objection made against our policy of redeeming rather than stamping current issues when endorsed warrants were still unpaid, it was pointed out that once warrants had been endorsed for interest because of a lack of funds the law leaves it wholly to the option and discretion of the Treasurer as to the time when he may deem it "advisable" to call in and redeem the outstanding warrants. The saving of interest charges alone was sufficient justification, for the course pursued in the present instance, even if the law had been silent on the subject.

The law, however, is not explicit in regard to the Treasurer's range of discretion when the Treasury is embarrassed. The policy of confining the endorsement of warrants to those issued for state institutions was adopted on the Treasurer's own motion; the interests of all seeming to be best promoted in this way. The law should be amended so as to allow him to distinguish classes of warrants. I strongly recommend that whenever there is a failure of revenue, and warrants must be endorsed for interest, the Treasurer be restricted as nearly as practicable to the endorsement of those which are drawn for

state institutions, with authority to establish a minimum below which he need not endorse. The gains from such restriction would be large.

It is highly improbable that there will ever be such a tremendous falling off in revenues that it will be impossible to redeem all the warrants issued for the pay-rolls. If the state should restrict itself to endorsing warrants of institutions it would thus protect all holders of small warrants, and insure full and prompt payment to all its employes, who otherwise, at times of great stringency in the money market, such as occurred last fall prior to the election, might be deprived of a considerable percentage of their wages or salaries in having to sell their warrants at a discount to get needed money. Such restriction as is here urged would greatly lessen the number of the state's warrants to be hawked about among the banks, Loan, Trust, and Security companies, and brokers, as the warrants for the institutions can be drawn in large amounts. But the most important advantage to be derived is the pecuniary gain that will accrue to the state. The rate of discount will be less when money is hard to get, and the rate of premium higher when the money market is easy and people are anxious to find good investments; and the state institutions, or the Treasury, will be the gainer, according as the proceeds of the premiums received are utilized. Other reasons for giving the Treasurer this authority and discretion will appear in connection with a plan to be proposed for the control of the sale of state warrants.

During almost all of the past fiscal year Iowa warrants have sold at a premium because of the general confidence of investors in the credit and integrity of our state government. Not long since I addressed a letter to the Treasurers of our state institutions, asking them, for use in this report, to inform me as to the amount of premiums received by them from July 1, 1896 to June 30, 1897, and the maximum and minimum rate of premium obtained. Nearly all replied to my inquiries, courteously giving particulars.

From their letters I learn that for a month or two prior to the presidential election last November, when the stability of our currency was so seriously threatened, the institutions were unable to realize on their warrants, except at a discount, in some cases of as much as 2 per cent; that immediately after the election warrants sold at a premium varying from $\frac{1}{2}$ to 1 per cent, the average rate for the year being about $\frac{1}{2}$ per

cent; that in several instances the Treasurers received no premiums at all, cashing their warrants at par at their local banks, in some cases the Boards of Managers voting not to demand any premium because of favors rendered their institutions by their banks in the past, and in other cases the Treasurers not being aware that state warrants could be sold at a premium; that but two institutions received any considerable amount of premiums, one about \$200 and the other \$400; and that there seems to be doubt in the minds of a few just how premiums should be applied, whether they are to be accounted for and utilized just as are the proceeds of sales of produce or manufacture, or they are to be refunded to the State Treasury and here used as general revenue.

The facts just brought out and observations made during the past year make it clear that the state of Iowa could have obtained much more from the sale of its warrants than it did. I am thoroughly convinced that the only feasible and satisfactory way for the state to obtain the greatest returns from the sales of its paper is to take complete charge of the whole matter.

The Treasurers of our state institutions, located for the most part in small towns and cities, are not always in a position to know the real condition of the money markets; and their relations with local banking institutions are usually so intimate that for reasons of friendship, business connections, favors rendered the institutions, or consideration of their power and influence, they allow their banks to take their warrants at par and receive no premium, permitting the banks to obtain all the gains that the possession, or sale, of a very high class of commercial paper brings. As a rule such local banks are not able to cash and carry large endorsed warrants reaching from \$20,000 to \$60,000 in amount, and if they receive them they simply sell them at a premium to other banks or investors, or to brokers. The banks may know that state warrants are selling at a premium, and yet be unable or unwilling to supply the institution situated in their locality with funds unless they can get their warrants at a discount, or at par, and obtain the premiums for themselves; they may expect this favor in view of the services they have previously rendered, and Treasurers are likely to grant the implied obligation. This latter view, however, while common and naturally held, is not sufficient justification for the state's giving up all the pecuniary advantages to

be reaped from full control of the sale of its warrants at times of financial embarrassment. The fact that the banks are made the depositories for the institutions and have large amounts of state money in their possession most of the time, more than compensates them for the occasional, indeed very rare, favors they may be called on to do for the institutions. I am glad to be able to enforce these observations further with the fact that some of the Treasurers in their letters to me urged that they be relieved of the trouble of attending to the sale of their warrants.

But more potent than all these reasons for the state's taking entire charge of the sales of its warrants is the fact that only by so doing can it obtain the largest financial returns. The credit of Iowa has ever been unimpeachable; repudiation has never blotted a page of our fiscal history, and our standing in the money markets is high. Iowa warrants, with the exception of a short time last fall, when no city, nor even state, in the Union could obtain money, have sold at a premium. Our institutions have received as high as 1 per cent; but this was after the commissions of the bankers and brokers, who acted as middlemen for eastern parties, had been deducted. So that the total premiums which might have been obtained from the sale of our warrants, had we been able to negotiate directly with investors, would have been almost, if not fully, 2 per cent. The total amount of warrants endorsed for interest during the past year was \$1,265,346.57. A premium of 2 per cent on this would have been \$25,306.46. The state could have received this amount of premiums if the sale of warrants could have been controlled by the Treasury Department. This is not merely fanciful or optimistic supposition; a prominent banker of Chicago informed me that he would readily have taken warrants at 4 per cent, or a premium of 2 per cent, if he could have obtained large amounts running for a certain time. Compared with the sum that might have been obtained the amount the state did receive was insignificant.

But the state should have received every cent of premium that it was possible to obtain. The pressure of financial embarrassment should be reduced as much as can be and subserve all interests. Had the Treasury Department had complete control of the sale of warrants during the past year I think it reasonably safe to say that the interest payments on the endorsed warrants redeemed could have been more than

met by the premiums. Provision should be made to enable the state government to secure all such returns in the future. Temporary embarrassments, such as Iowa has been experiencing, and will experience for a short time, may occur at any period. Revenue receipts may fall off from any one of several causes; estimates of income may be in excess of actual receipts, and appropriations increase in accordance with estimates; calamities, such as fires or storms, that destroy state property, may bring unexpected drafts upon the Treasury to make good the losses; and other unforeseen expenditures, more or less imperative in character, may cause casual deficits. The State Treasury was embarrassed between 1886 and 1890 in much the same way that it has been the past fiscal year, and for much the same reasons. In 1886, \$661,203.53 were stamped for lack of funds; in 1887, \$595,343.91; in 1888, \$550,860.02; in 1889, \$381,664.23, and in 1890, \$149,003, the total amount endorsed for interest in the five years being \$2,338,074.69. The total interest charges during these years were \$181,269.14. The financial history of all states shows that be the budgetary estimates never so careful and conservative, and the financial administration never so efficient, deficiencies will occur and floating indebtedness be incurred. It is, therefore, only the part of wisdom and sound finance to provide means for relieving the exigencies of the State Treasury as much as possible at such times, and to obtain the greatest possible returns from the sale of the state's obligations.

I strongly urge that the law specifying the duties of the Treasurer of State in the matter of endorsing warrants for interest be amended and enlarged, in addition to restricting him as suggested, to those issued for state institutions, so as to give him charge of the disposal of such warrants; that he be empowered to advertise for bids; that he be required to open all bids in the presence of either the Governor and the Auditor of State, or the Executive Council; that a record of all bids be kept and filed; that he dispose of the endorsed warrants to the highest bidders; that he pay direct into the Treasury all premiums so received to be utilized as general revenue; the Auditor, however, to reapportion to those institutions whose warrants may have failed to sell at par, *pro rata*, the amount necessary to make up the full quota of their appropriations. I further suggest that a time limit of nine months or a year be made before which stamped warrants will

not be redeemed. Other incidental but necessary changes need not be mentioned here.

The separation of the warrants, and the redemption of all those issued to officers, employes, and to private individuals will greatly reduce the number of warrants endorsed, and will enable the state to control the warrants for institutions and obtain the premiums, which it could not do in case of those which it is proposed to exclude from endorsement. The fact that the Treasurer has charge of the sale, that he can advertise, and deal more nearly directly with investors, will give full opportunity to all desiring excellent investments to bid, which is not now the case, and induce sharper and more extensive competition and higher premiums. Higher prices will be offered for warrants if the state guarantees a definite minimum duration for them to run, of at least nine months or a year. Uncertainty as to the length of time their investment will continue deters most investors from bidding as high as they otherwise would. As a rule state warrants stamped for interest run from six to nine months. The fact that the bulk of our revenue comes into the Treasury in April and October tends to insure this length of time. But if a definite time is guaranteed the investor will be reckoning with a certainty, an exceedingly important factor in financial calculations, tending always in such transactions to promote better offers for warrants. It is, in fact, almost necessary to guarantee a definite time for warrants to run in order to get capitalists to bid high.

If objection is made that the plan here proposed places too much power in the hands of the Treasurer, the answer is: The Treasurer has always had more power than is here asked for; he has had the authority to endorse warrants for interest whenever the funds have run short, and he has had the authority to call them in for redemption whenever he deems it "advisable;" he has the power to injure or seriously involve the state; but he is powerless to protect the Treasury or to obtain the best prices for the state's obligations when the revenues go delinquent.

The safeguards suggested, as to the manner of opening and recording bids, and disposing of warrants, will be a protection to the state and to the Treasurer. For, as the law now is, the state has no protection against the misuse of his discretionary power by the Treasurer, and the Treasurer has no authority by which he can insure himself against the importunities of those

who press him to use his power and stamp warrants so that they may get a good investment, or defense against charges of favoritism, or of arbitrary action, or, even, of corruption which parties dissatisfied with the policy he pursues in endorsing warrants may bring against him. His power at such times is large, and peculiarly liable to misuse, and, unless he is hedged about with definite authority, protection and publicity, the state may be at sometime seriously involved by a reckless, indifferent, or corrupt official.

THE LAW TAXING COLLATERAL INHERITANCES AND ITS ADMINISTRATION.

Another matter of great importance to which I wish to direct the particular attention of the General Assembly is the law imposing a tax on collateral inheritances and the duties in relation thereto devolving upon the Treasurer of State. By the provisions of this law (sections 4, 7, 9, 11, 14, 15, chapter 28, laws Twenty-sixth General Assembly) it has been made the duty of the Treasurer to attend to the collection of the tax. The statute, however, places a large responsibility but fails notably to provide the one charged with the work of executing the law with authority, power, or means to accomplish it in a complete and satisfactory manner. Before the Treasurer of State can properly supervise the execution of this important law and secure for the state the large income which can easily be obtained from this source without in any way adding heavier burdens to the active industries of the commonwealth, the present law will have to be materially amended, particularly in respect to the administrative features of the statute.

By the provisions of this law all estates passing to collateral heirs, exceeding one thousand dollars (\$1,000) after all debts owing by the decedent have been deducted, are taxed 5 per cent. This tax is appropriated entire by the state for its own use. Administrators, executors and trustees, as soon as they are authorized to enter upon their duties or are appointed by the courts, are required (section 2) to file an inventory of the real estate with the clerk of the court to secure a lien against the property. Within thirty days after their appointment the estate must be appraised and the tax calculated upon the basis of the appraisal. (3) Within six months they must file a description of the real estate with the Treasurer, giving location and the parties to whom it passes. (12) As soon as the

property has been appraised the administrator, executor or trustee, or in case they have been discharged, the clerk of court, must file with the Treasurer of State a copy of such appraisement and the amount of the tax due the state. (13) The tax may be paid immediately by the devisee or legatee; but if payment is deferred fifteen months from the date of appraisal the court shall collect the tax by distress of sale. (3) In case, however, of an estate passing to both direct and collateral heirs or strangers to the blood, the duty of collecting the tax upon the remainder is not definitely placed; the court, or the Treasurer, may attend to the appraisement and collection. (4) In these latter instances the tax must be paid within sixty days; but if at the expiration of that time it is unpaid the court must sell with due process so much of the estate as may be necessary to pay the tax. (4 and 5) If a legacy or bequest is made the tax may be paid to the administrator, executor, trustee or Treasurer of State, and in case it goes delinquent either one may collect by process, either having the option of applying to the court for an order to sell enough of the property to pay the tax. (7) Those taxes which are first made payable to the trustees or executor must be paid within a year. (5, 8, 14) All taxes are payable ultimately to the Treasurer of State. In the revision of the code, soon to take effect, there are no material changes made in the law; the courts are allowed to give more time in which to pay the tax if they deem it best. (1)

The resume just given will afford an accurate notion of the character of the administrative features of the present Iowa law imposing a tax upon collateral inheritances. A number of points deserve serious consideration and a short initial experience in attempting to get the law into force emphasizes the need of several important amendments.

To any one familiar with the necessities of efficient and successful fiscal administration, the defects of the Iowa law are serious. They may be succinctly described as a lack of responsible, central, and systematic control and supervision of the enforcement of the law. No one officer, no one body, is held in any particular sense or in any definite manner, responsible for the collection of the tax on collateral inheritances. The administrator or executor or trustee, the judge of the district court, the clerk of the court, the Treasurer of State, each at some time or at some stage in the process of the descent of

(1) See sections 1467-1481, Tit. vii, ch. 4, Code of 1897.

property is charged with something of responsibility; the courts in the main, however, being given the major part of the work of seeing that the tax is collected. One official may act if another, who should have acted, fails to do his duty; but if the first fails, or refuses to act, the second can scarcely accomplish anything because he knows little, or nothing, about the premises.

The latter situation is precisely the condition in which the law leaves the Treasurer of State. Inasmuch as the state appropriates the entire proceeds of the tax, and especially as the Treasurer of State is the only fiscal officer of the state government mentioned in the act who is charged with any sort of responsibility respecting the collection of the tax, it is fair to presume that the law contemplated giving the Treasurer sufficient authority and power to enable him to attend to the execution of this law in a thorough manner.

But the Legislature has failed to provide the Treasurer with the authority, or the means, with which he can fully superintend and compel the collection of this tax. He has no sufficient resource for ascertaining when estates or bequests pass to collateral heirs, or strangers to the blood. If he does happen to learn of such descent he has no effective means given him of securing a full and accurate appraisement of the property and prompt payment of the tax, since he can not attend to the matter himself, nor work through an authorized agent of the department acting in his name and by his authority. Administrators, executors and trustees may, or may not, know of the law, and no one has it especially put upon him to inform them; but should they know of the law they may easily be derelict in the matter of transmitting full information to the Treasury as to the character of the estate and its apportionment. The clerk of the court may call their attention to the law, and likewise, the judge of the district court may see to it that administrators carefully attend to the appraisement of the property and the collection of the tax. Yet with the multiplicity of affairs coming regularly within their jurisdiction it is not likely that they, particularly the courts, will take the initiative in seeing that all the property, especially personal property, is accurately listed, and returned and appraised, or look sharply after the payment of the tax with the law as it is. What is more, they should not be burdened with such administrative duties. Clerks of courts are not required to report such

collateral estates to the Treasury department except when administrators and executors have failed to do so and have been discharged, and then they simply report the appraisement and the amount of taxes due; and the courts are not charged with the duty of compelling them to file their statements except upon complaint.

If the Treasurer does gain some knowledge of such estates subject to the collateral inheritance tax he cannot obtain needed information concerning them that will enable him to act properly, except through the courtesy of the county officials and the court. It is an act of grace on their part and not a performance of an official duty such as the Treasurer can compel by warrant of law. Should they neglect, or not desire, to answer interrogatories, they can do so at their discretion under our present law. As important as any of these—indeed more important—is the fact that as the statute now stands there is no means provided for sustaining the expenses incident to the Treasurer's attending to the execution of the law, such as ascertaining whether all property is correctly reported, listed and appraised, applying to the courts for writs, seeking through them to compel administrators to perform their duties relative to the department, and entering and contesting suits that may arise in collecting the tax.

Consequently, while the law expects the Treasurer of State to attend to the collection of the collateral inheritance tax, it fails to give him the requisite authority and means to perform this important duty fully and satisfactorily. He is unable to learn when the rights of the state are not fulfilled, and it is practically impossible to protect or enforce them when they are evaded or infringed except at great and unnecessary expense. When cases are reported he can not except by troublesome and roundabout methods obtain a full knowledge of the premises in each case arising under the law to enable him to act effectively and protect the interests of the Treasury. He cannot maintain or secure uniformity and system in the appraisement of property for the purposes of this tax and he is not given funds to defray the expenses of supervision and litigation more or less involved. Sufficient proof of the truth of these observations is afforded in the brief experience of the department since the law was passed last year.

The act went into effect July 4, 1896. In the year that it has been in force but five estates have been reported. Just what

their value is, or what the Treasury will receive from them, it is not possible to state at present. Settlement with heirs and administrators has been suspended until we learn the nature of a court decision soon to be reached upon some contested points relative to the first estate reported to the Department. The total value of the real estate listed in the inventories filed by administrators amounts to \$86,020.50. This does not include the personal property which in one instance has nearly twice the value of the real estate. From the entire amount of these estates must be deducted, of course, first the indebtedness of the decedents, and, second, the \$1,000 of exemption. In one case the debts bid fair to eat up the assets, leaving neither the heirs nor the state anything. Assuming that the exemption applies to the estate as a whole and not to the share of each heir, and estimating the liabilities at, say one-third to one-half, and deducting them, we have a taxable value of \$48,000 or \$35,000, according as the indebtedness varies, upon which the state can levy 5 per cent, obtaining \$2,400 or \$1,750.

The experience of the Department, brief and meagre as it has been, brings out prominently several important facts:

First.—Only five estates were reported as passing to collateral heirs in a year. This in a state the size of Iowa, with a population of over 2,000,000 of people, with wealth approximating now \$3,000,000,000, is an absurdly small showing. In 1896 the state of Connecticut derived \$135,836.50 from 108 estates; Massachusetts obtained \$275,573.24 from 279 collateral successions; Pennsylvania received \$931,942.30 from 2,685 estates; New Jersey, \$82,247.47 from 234, and New York, \$1,265,978.38 from 1,623 estates, together with \$776,195.15 from 1,243 direct successions. The receipts from such estates have been much greater in some of these states in other years, as in Pennsylvania and New York in 1895, and great fluctuations will take place from year to year, but the number of estates probated remain about the same. These figures probably represent but from one-half to a third of the entire number of estates that actually passed to collateral heirs, as the debts, exemptions and expenses of transmission absorb about this proportion of those reported, the state getting no tax from them at all. The exemption is \$500 in all of the states but Connecticut, where \$1,000 is allowed, and in Pennsylvania, where \$250 is the limit. A recent investigation conducted by Mr. Horace Wadlin, Chief of the Bureau of Statistics of Massachusetts, into the "Dis-

tribution of Wealth," as demonstrated by the probate inventories of that state, shows that from 1889 to 1891 25,200 estates were registered for probate, or an annual average of 8,400.¹

Now in proportion to the population there should be more estates reported in Iowa than in California, Connecticut, or New Jersey, nearly as many as in Massachusetts, and one-half to three-fifths the number returned in New York and Pennsylvania. In view of the fact that but five have been returned the only deduction to be made is that such estates in Iowa have not been reported. There is no other conclusion. It was practically substantiated recently by a letter of an attorney to the Treasurer: "I know," he writes, "of an estate in which there should go to the state of Iowa about \$400 collateral inheritance tax. * * * * * I am in a position to look after this matter for you and would be pleased to do so on a percentage of such an amount as would be equitable." The department has heard nothing of this estate so far and letters will have to be sent to several counties to find it.

Second.—The short experience of the department already demonstrates the impossibility under the present law of establishing uniformity in the listing and appraisement of property, and system and adequate control in the supervision of the tax collections. The matter of appraisement illustrates this in a striking way. The first estate reported comprised valuable properties in the city of Davenport and Scott county. The first notice that the department received of this property was accompanied by a check for what the administrator had computed to be the inheritance tax. Inspection of the valuation of the lands and lots showed that the tax had been reckoned on the "assessed" valuation and not upon an "appraised" valuation. Ninety acres of farm lands in Monroe county were reported at \$3.88 an acre and 320 acres in Iowa county were listed at \$2.71 per acre, the latter farm being within a few miles of Marengo. Such valuations for property located in some of the most prosperous and richly endowed localities in the state manifestly are not those contemplated by the law. Somewhat later reports of appraisers were received from Pottawattamie county where valuations ranging from \$24 to \$36 were given, from Carroll \$25, and from Marion \$14.44. To what degree these valuations correspond with real market

¹See Twenty-fifth Annual Report of Bureau of Statistics of Labor, p. 66. *et passim*.

values the Treasurer of State is unable to ascertain; and he cannot learn, whether or not, the location and condition of the lands justify such divergencies in the appraised valuations. There is no one present especially representing the state when such estates are valued for purposes of collecting this tax; and the sympathies of appraisers, selected as they usually are from neighbors of the decedent, are naturally inclined to favor the heirs of the deceased, rather than to see that the state gets equitable treatment.

Third.—The heirs of the first estate reported have put forth the claim that the exemption of \$1,000 applies to the share of each heir and not to the estate as a whole. Thus, if there was a property of a clear value of \$20,000 over all liabilities, and there were fifteen collateral heirs and legatees, all equally benefited, the state, according to their contention, would only have a right to 5 per cent of \$5,000, or \$250, instead of 5 per cent of \$19,000, or a tax of \$950. Whatever opinion the courts may hand down in regard to this case I think the law should be amended so as to make the exemption apply solely to the entire estate and not to individual allotments. This is manifestly just because it is the estate as a whole which the state has protected for its owner by its police and judicial officers and the tax or premium exacted upon the transfer of the property to collateral heirs is to be regarded as applying to the entire property which the state guards irrespective of the number of heirs.¹

These and other defects in the Iowa law imposing a tax upon estates going to collateral heirs should be remedied. If the interests of the state and the people are to be protected and the large revenue possible from this source is to be obtained they simply will have to be removed. The officer charged with the responsibility of executing this law will have to be given sufficient power and means to accomplish it. I do not speak ill-advisedly in this matter; an investigation of the laws and experience of Massachusetts, New York and Pennsylvania, where laws taxing successions have been in force for a num-

¹Since the above was written Judge P. B. Wolfe of the Seventh Judicial district has delivered an opinion sustaining the law and this view, declaring that the tax must be reckoned upon an "appraised" and not an "assessed" valuation; that the exemption applies simply to the entire estate and not to the shares of the heirs. The case may be appealed, however and other suits relating to the constitutionality of the law may be brought.

ber of years, demonstrate conclusively the need of centralized control, or supervision, of the administration of this law.

Massachusetts since 1891 has imposed a tax on collateral inheritances. The law in many respects was similar to the present Iowa law in the provisions relating to the procedure of execution. The Treasurer in his report for 1891 points out that the statute actually had been "inoperative," owing to the inability of the Treasurer to learn when estates had descended to collateral heirs, and to the division of the responsibility of collecting the tax among the administrators, executors and trustees, the probate courts and the Treasurer. He declares:

It is not easy to understand how the Treasurer is to know who has died leaving an estate whole or in part taxable under this law, unless information comes from the probate courts, where all estates of decedents have to go for power of administration. It seems to me the law needs some supplementary legislation to make it effective. (1)

In his report for 1892 he again emphasizes the need of amendments to the law of Massachusetts, going more into detail:

There is a decided indisposition in the probate courts to initiate the proceedings necessary to enable the Treasurer to know what taxable estates have appeared in said courts, and the law is clear only as to the duty of such courts to file inventories of such estates in this department. It seems to me that as all estates come into the probate courts, and as the probate courts under the act have jurisdiction as to all questions arising under the operation of the law, the probate courts should have the original determination of the tax to be paid on each estate, and should certify the same to this department for collection, which should be the only function of this department under the law. * * * I therefore recommend that the law be so amended as to require executors, administrators and trustees of estates to furnish to the probate court in which such estate is settled all the information needed for determining whether the estate, or any part of it, is taxable, and if so, how much; and providing that the probate courts shall in each case certify to this department what taxes are due and payable, that the same may be collected. (2)

By 1895 the work of collecting the tax had increased to such an extent that a special clerk was placed in charge of it; but the Treasurer still continues to urge modifications of the law. He says:

There are now on file in this department 960 copies of inventories of estates which, it appears to the registers of probate, might become liable for the tax, and the number would become much larger if an uniform practice prevailed in the making of returns to this office.

(1) Report of Treasurer and Receiver General (1891), p. 12.

(2) Report of Treasurer and Receiver General (1892), p. 12.

In more than 600 of these cases no tax nor further information has been received, and, while it is fair to presume that some of these estates have been reduced to the exemption limit, a very large proportion of the remainder may be expected to prove a source of income. * * *

I concur in the opinion of my predecessors, that a system of certification of the tax should be adopted between this office and the probate court; at present we virtually receive what is tendered, and receipt, *on account*, therefor.

It would also seem advisable to provide the necessary means to secure the keeping by the registers of probate of a strict docket of all cases arising in their respective counties, which would show the final disposition of each matter. (3)

The experience of New York has been like that of Massachusetts. The observations of the State Comptroller upon some of the problems of administration in New York are very pertinent to the question before us in Iowa.

Some surrogates do not exhibit a disposition to aid in the enforcement of these taxes. I believe that there is a large amount of money due the state in the different counties upon property and estates liable to pay the tax that have been permitted thus far to escape liability. A thorough examination should be made under direction of this department of the records and proceedings of the several surrogates' courts since the original law was enacted for the purpose of making discovery of property and estates that are liable to pay these taxes and have thus far escaped taxation, and such examinations should be made at least once in every two years. I have authorized such examinations to be made during the past year in several counties with satisfactory results. (4)

Substantial amendments incorporating these and other amendments had been made to the law by 1895, and in his report for that year the Comptroller, Mr. James A. Roberts, who has achieved noteworthy success in his execution of the laws taxing succession and collateral transfers of property, writes as follows upon the successful outcome of increasing the administrative powers of those having the law in charge:

"The department feels that no inconsiderable portion of this increase [of taxes] was due to the attention given the appraisal of estates by representatives of the department, preventing thereby an undervaluation of estates or their complete escape of taxation. Experience seems to demonstrate that it is for the interests of this state, in its large counties, to have a reliable person to attend every appraisal. * * *

The last Legislature amended chapter 399 of the laws of 1892, giving the Comptroller authority, with the approval of the Attorney-General, and a Justice of the Supreme Court of the judicial district in which the decedent resided, to compromise and settle the amount of tax where controversies

(3) Report (1896), pp. 16-17.

(4) Report of Comptroller of New York (1892), p. XXIX.

have arisen, or may hereafter arise, as to the relationship of the beneficiary to the former owner thereof. * * * The Legislature also gave the Comptroller power, if he believes an appraisal, assessment, or determination have been fraudulently, collusively or erroneously made, to make application to a Justice of the Supreme Court of the judicial district in which the decedent resided for a reappraisal of the estate, provided, that such application is made within two years after the entry of the order by the surrogate. Several cases are now pending under this last named act, and in one the report has been filed showing a tax due on over \$200,000 of securities. (5)

To secure the complete and accurate returns of property subject to this tax that is necessary to the successful execution of Iowa's inheritance law, greater administrative power and control should be given the Treasurer of State, who, more particularly, represents the state government in the enforcement of this law. In attaining this object one of two plans may be followed; or parts of both may be combined with good results.

One, in outline simply, is greatly to enlarge the powers of the Treasurer, giving him authority to call upon all clerks of courts, or judges of courts, for monthly and quarterly statements of all properties probated in their local jurisdictions, including descriptions of their character, and allowing him power, if he deems it necessary or expedient, to attend to any case in person, or through an agent, in order to see that all property is properly listed and correctly appraised, and to compel the payment of the tax. In other words, give the Treasurer power to act directly and immediately rather than, as at present, in an indirect and roundabout manner that is both slow-going and expensive.

The other plan is to place the practical work of collecting the tax in the hands of the county officials, granting the counties a commission, or percentage, of 5 or 10 per cent on the amount collected, as compensation for the trouble involved, and as an inducement to them to be alert and active in enforcing the law. This latter plan is in vogue in Pennsylvania.

Parts of both plans may be taken, however; the counties may be given the work and the Treasurer still be permitted to exercise authoritative supervision and control over the county and testamentary officials. Judging from the experience of the eastern states the best results follow when the officer who represents the state is clothed with predominate authority to superintend the collections of the succession taxes.

There are grave constitutional objections, as well as administrative reasons, against burdening our courts with the duty of looking after the execution of this law, as is the case in some states, and is partially so in Iowa. The work of collecting the tax on inheritances is primarily executive or administrative in character, and to impose it upon our judiciary is directly against our constitutional theory of the separation of the executive and judicial functions. In some recent instances in the east where administrative duties have been put upon the courts, they have been declared unconstitutional because they have violated this fundamental principle in our constitutional law of separate powers. The enforcement of the law taxing collateral inheritances is distinctively a work of execution, and should be performed entirely by administrative officers. The courts should simply stand ready to see that the law is thoroughly and equitably carried out. Otherwise confusion and conflict will result.

I have set forth the defects of the present law with some detail and emphasized the need of several important changes in its provisions because it seems to me that the state has lost, and so long as the law remains unchanged, will continue to lose a very large revenue which can be obtained in a way which bears the least heavily of all taxes collected from the people. The property which goes to the collateral heirs comes to them as an unexpected good fortune. The tax collected from such estates in no way embarrasses the heirs. They, as a rule, have not had, like direct heirs, an expectancy upon which their material condition depends, or upon which they may have based certain business enterprises or speculations. Such wealth comes almost always as a gift, a piece of good luck, for which they neither toil nor risk. From such estates, therefore, the state can obtain a very considerable revenue without infringing or burdening current industry, without injury or inconvenience to individuals, and with but little outlay or trouble to the state. The state of New York has obtained in one year from this source twice as much revenue as the total annual state taxes collected in the counties of Iowa amount to; Pennsylvania received one and one-half times, and Massachusetts about two-fifths of our annual state levy. There is no reason why the state of Iowa in proportion to its population and wealth should not enjoy similar returns, and our state tax levies be, by just so much, reduced, and the fiscal burdens of the people

lightened. Consequently possessing such revenue-producing qualities, as this principle and mode of taxation does, it is highly expedient to amplify the present law, and remedy its defects so as to forestall the endless, useless, costly losses, delays and litigations which are inevitable with the law as it is.

Respectfully submitted,

JOHN HERRIOTT,

Treasurer of State.

September 7, 1897.

REPORT OF THE TREASURER OF STATE.

JOHN HERRIOTT, *Treasurer of State, in account with the State of Iowa*
from July 1, 1895, to June 30, 1897, inclusive.

GENERAL REVENUE FUND.

		DR.
1895.		
July 1.	To cash on hand last report.	\$ 312,854.41
Oct. 1.	To cash received from July 1 to date	178,488.56
1896.		
Jan. 1.	To cash received from: October 1 to date	664,090.57
April 1.	To cash received from January 1 to date	429,438.29
July 1.	To cash received from April 1 to date	748,069.47
Oct. 1.	To cash received from July 1 to date	304,167.05
1897.		
Jan. 1.	To cash received from October 1 to date	653,173.75
April 1.	To cash received from January 1 to date	441,623.18
June 30.	To cash received from April 1 to date, inclusive.	781,238.97
Total.....		\$4,414,234.25

		CR.
1895.		
Oct. 1.	By state warrants redeemed	\$ 456,700.82
1896.		
Jan. 1.	By state warrants redeemed	623,160.58
April 1.	By state warrants redeemed	469,571.81
July 1.	By state warrants redeemed	619,810.50
Oct. 1.	By state warrants redeemed	319,370.55
1897.		
Jan. 1.	By state warrants redeemed	494,962.31
Jan. 1.	By interest paid on same	3,873.93
April 1.	By state warrants redeemed	493,399.01
April 1.	By interest paid on same	2,110.31
June 30.	By state warrants redeemed, inclusive	77,638.27
June 30.	By interest paid on same	13,358.20
June 30.	Cash on hand	36,672.96
Total.....		\$4,414,324.25

JOHN HERRIOTT, *Treasurer of State, in account with the State of Iowa,*
from July 1, 1895, to June 30, 1897, inclusive.

AGRICULTURAL COLLEGE ENDOWMENT FUND.

CASH.

		DR.
1895.		
July 1.	To balance on hand last report.	\$ 35.87
July 9.	To cash from Herman Knapp, agent.	3,212.46
July 23.	To cash from Herman Knapp, agent.	20.00
Aug. 6.	To cash from Herman Knapp, agent.	2,080.00
Sept. 4.	To cash from Herman Knapp, agent.	1,097.92
Sept. 19.	To cash from bond No. 200, redeemed	2,000.00
Sept. 23.	To cash from Herman Knapp, agent.	3,192.20
Sept. 26.	To cash from bond No. 213, redeemed	500.00
Sept. 28.	To cash from bond No. 225, redeemed	800.00
Oct. 1.	To cash from bond No. 203, redeemed	\$ 500.00
Oct. 1.	To cash from bond No. 200, redeemed	1,000.00 —

1895.				
Oct.	2.	To cash from bond No. 140, redeemed.....		2,000.00
Oct.	3.	To cash from bond No. 235, redeemed.....	\$ 1,800.00	
Oct.	3.	To cash from bond No. 153, redeemed.....	1,200.00	
Oct.	3.	To cash from bond No. 142, redeemed.....	94 00	
Oct.	3.	To cash from bond No. 151, redeemed.....	500.00	
Oct.	3.	To cash from bond No. 114, redeemed.....	1,800.00	
Oct.	3.	To cash from Herman Knapp, agent.....	672.00—	6,472.00
Oct.	4.	To cash from bond No. 147, redeemed.....	1,400.00	
Oct.	4.	To cash from bond No. 430, redeemed.....	960.00—	2,350.00
Oct.	17.	To cash from bond No. 350, redeemed.....		600.00
Nov.	7.	To cash from bond No. 157, redeemed.....		700.00
Nov.	15.	To cash from Herman Knapp, agent.....		1,456.00
Dec.	2.	To cash from bond No. 333, redeemed.....		600.00
Dec.	5.	To cash from Herman Knapp, agent.....		1,680.00
Dec.	9.	To cash from bond No. 530, redeemed.....		1,400.00
Dec.	10.	To cash from bond No. 433, redeemed.....		1,000.00
Dec.	23.	To cash from Herman Knapp, agent.....	1,119.40	
Dec.	23.	To cash from bond No. 363, part payment.....	120 00—	1,219.40
Dec.	25.	To cash from bond No. 329, redeemed.....	2,000.00	
Dec.	25.	To cash from bond No. 530, redeemed.....	1,200.00—	3,200.00
1896.				
Jan.	2.	To cash from bond No. 335, redeemed.....	3,000.00	
Jan.	2.	To cash from bond No. 335, redeemed.....	1,100.00—	4,100.00
Jan.	3.	To cash from bond No. 243, redeemed.....	900.00	
Jan.	3.	To cash from bond No. 338, redeemed.....	1,200.00	
Jan.	3.	To cash from bond No. 323, part payment.....	200.00—	2,300.00
Jan.	10.	To cash from Herman Knapp, agent.....		640.00
Jan.	13.	To cash from Herman Knapp, agent.....	120.00	
Jan.	13.	To cash from bond No. 274, redeemed.....	1,200.00—	1,320.00
Jan.	14.	To cash from Herman Knapp, agent.....		900.00
Jan.	22.	To cash from bond No. 280, redeemed.....		1,400.00
Feb.	10.	To cash from Herman Knapp, agent.....		1,700.00
Feb.	19.	To cash from bond No. 406, redeemed.....		1,750.00
March 4.		To cash from bond No. 375, redeemed.....		3,000.00
March 9.		To cash from Herman Knapp, agent.....		1,349.57
March 14.		To cash from Herman Knapp, agent.....		1,280.00
March 21.		To cash from balance certificate No. 1673.....	30 00	
March 21.		To cash from difference in ex. of bonds with Security L. & T. Co.....	100.00—	130.00
March 27.		To cash from Herman Knapp, agent.....		1,500.00
March 31.		To cash from bond No. 403, redeemed.....		1,100.00
April 4.		To cash from Herman Knapp, agent.....		1,600.00
April 15.		To cash from bond No. 13, redeemed (balance).....	2,900.00	
April 15.		To cash from bond No. 14, redeemed.....	2,500.00	
April 15.		To cash from bond No. 399, redeemed.....	800.00—	6,200.00
April 17.		To cash from bond No. 412, redeemed.....		1,500.00
May 8.		To cash from Herman Knapp, agent.....		1,080.00
Aug. 3.		To cash from Herman Knapp, agent.....	1,920.00	
Aug. 3.		To cash from bond No. 361, redeemed.....	1,400.00—	3,320.00
Aug. 23.		To cash from Herman Knapp, agent.....		1,940.00
Aug. 28.		To cash from Herman Knapp, agent.....		516.85
Sept. 3.		To cash from Herman Knapp, agent.....		720.00
Sept. 11.		To cash from Herman Knapp, agent.....		640.00
Oct. 3.		To cash from bond No. 440, redeemed.....		1,500.00
Oct. 17.		To cash from Herman Knapp, agent.....		280.00
Oct. 20.		To cash from state warrants redeemed.....		6,432.30
Nov. 3.		To cash from bond No. 627, part payment.....		100.00
Nov. 3.		To cash from Herman Knapp, agent.....		501.21
Nov. 16.		To cash from state warrants redeemed.....		2,151.74
Nov. 18.		To cash from state warrants redeemed.....		4,000.00
Nov. 23.		To cash from bond No. 301, redeemed.....		600.00
Nov. 27.		To cash from bond No. 162, redeemed.....		550.00
Dec. 5.		To cash from bond No. 371, redeemed.....		2,000.00
Dec. 18.		To cash from bond No. 457, redeemed.....		500.00
Dec. 23.		To cash from bond No. 332, part payment.....		100.00
Dec. 29.		To cash from bond No. 333, redeemed.....	500.00	
Dec. 29.		To cash from bond No. 402, redeemed.....	1,600.00—	2,100.00
Dec. 30.		To cash from bond No. 463, redeemed.....	700.00	
Dec. 30.		To cash from bond No. 362, redeemed.....	1,300.00—	1,900.00
Dec. 31.		To cash from bond No. 449, redeemed.....		1,700.00
1897.				
Jan.	2.	To cash from bond No. 382, part payment.....	400.00	
Jan.	2.	To cash from bond No. 423, part payment.....	200.00—	600.00
Jan.	4.	To cash from bond No. 373, redeemed.....	500.00	
Jan.	4.	To cash from bond No. 372, redeemed.....	1,000.00—	1,500.00
Jan.	5.	To cash from bond No. 456, part payment.....	500.00	
Jan.	5.	To cash from tax receipt, bond No. 528, redeemed.....	16 86—	516.86
Jan.	6.	To cash from bond No. 447, redeemed.....		2,000.00
Jan. 14.		To cash from bond No. 321, redeemed.....		1,500.00
Jan. 20.		To cash from bond No. 451, redeemed.....		2,200.00
Jan. 29.		To cash from bond No. 344, redeemed.....		500.00
Feb. 8.		To cash from bond No. 171, redeemed.....		400.00

1897.	Feb. 10.	To cash from bond No. 422, redeemed.....	\$	1,000.00
	Feb. 15.	To cash from Herman Knapp, agent.....		2,840.00
	March 15.	To cash from Herman Knapp, agent.....		1,082.13
	March 19.	To cash from bond No. 418, redeemed.....	\$	800.00
	March 19.	To cash from bond No. 423, redeemed.....	1,800.00—	2,400.00
	April 1.	To cash from bond No. 345, redeemed.....		1,500.00
	April 2.	To cash from bond No. 299, redeemed.....		700.00
	April 9.	To cash from Herman Knapp, agent.....		580.00
	May 12.	To cash from bond No. 405, redeemed.....		3,000.00
	May 12.	To cash from bond No. 523, redeemed.....	4,000.00	
	May 13.	To cash from bond No. 346, redeemed.....	550.00—	4,550.00
	June 5.	To cash from Herman Knapp, agent.....		580.00
		Total.....		\$ 128,706.91

1896.	July 11.	By cash paid W. A. Helsell, financial agent.....	\$	3,200.00
	Sept. 12.	By cash paid W. A. Helsell, financial agent.....		3,500.00
	Oct. 3.	By cash paid W. A. Helsell, financial agent.....		4,000.00
	Oct. 17.	By cash paid W. A. Helsell, financial agent.....		6,100.00
	Oct. 20.	By cash paid W. A. Helsell, financial agent.....		3,300.00
	Nov. 29.	By cash paid W. A. Helsell, financial agent.....		3,800.00
	Dec. 4.	By cash paid W. A. Helsell, financial agent.....		3,500.00
	Dec. 9.	By cash paid W. A. Helsell, financial agent.....		3,900.00
	Dec. 21.	By cash paid W. A. Helsell, financial agent.....		2,500.00

1896.	Jan. 4.	By cash paid W. A. Helsell, financial agent.....	\$	2,000.00
	Jan. 13.	By cash paid W. A. Helsell, financial agent.....		1,200.00
	Jan. 23.	By cash paid W. A. Helsell, financial agent.....		7,200.00
	Feb. 19.	By cash paid W. A. Helsell, financial agent.....		1,750.00
	Feb. 27.	By cash paid W. A. Helsell, financial agent.....		4,200.00
	March 7.	By cash paid W. A. Helsell, financial agent.....		3,100.00
	March 25.	By cash paid W. A. Helsell, financial agent.....		4,900.00
	April 15.	By cash paid W. A. Helsell, financial agent.....		5,400.00
	May 6.	By cash paid W. A. Helsell, financial agent.....		5,900.00
	June 2.	By cash paid W. A. Helsell, financial agent.....		1,900.00
	Aug. 15.	By cash paid Herman Knapp, treasurer, to buy state warrants by consent of executive council.....	\$	3,400.00
	Aug. 22.	By cash paid Herman Knapp, treasurer, to buy state warrants by consent of executive council.....		1,122.50
	Sept. 1.	By cash paid Herman Knapp, treasurer, to buy state warrants by consent of executive council.....		300.00
	Sept. 5.	By cash paid Herman Knapp, treasurer, to buy state warrants by consent of executive council.....		1,009.80
	Sept. 12.	By cash paid Herman Knapp, treasurer, to buy state warrants by consent of executive council.....		600.00
	Oct. 6.	By cash paid Herman Knapp, treasurer, to buy state warrants by consent of executive council.....		1,326.74
	Oct. 20.	By cash paid Herman Knapp, treasurer, to buy state warrants by consent of executive council.....		4,825.00
	Nov. 17.	By cash paid W. A. Helsell, financial agent.....		2,600.00
	Dec. 1.	By cash paid W. A. Helsell, financial agent.....		6,050.00
	Dec. 21.	By cash paid W. A. Helsell, financial agent.....		4,000.00
	Dec. 31.	By cash paid W. A. Helsell, financial agent.....		1,700.00

1897.	Jan. 4.	By cash paid W. A. Helsell, financial agent.....		4,000.00
	Jan. 27.	By cash paid W. A. Helsell, financial agent.....		5,500.00
	Feb. 15.	By cash paid W. A. Helsell, financial agent.....		4,700.00
	Feb. 25.	By cash paid W. A. Helsell, financial agent.....		2,800.00
	May 4.	By cash paid W. A. Helsell, financial agent.....		6,100.00
	May 12.	By cash paid W. A. Helsell, financial agent.....		3,000.00
	June 30.	Balance, cash on hand.....		5,323.87

Total.....\$ 128,706.91

JOHN HERRIOTT, *Treasurer of State, in account with the State of Iowa, from July 1, 1895, to June 30, 1897, inclusive.*

AGRICULTURAL COLLEGE ENDOWMENT FUND.

BONDS—MORTGAGE.

1895.	July 1.	To balance on hand last report.....		Dr.	
	Aug. 21.	To bond No. 596.....	\$	1,000	\$ 490,900.49
	Aug. 21.	To bond No. 597.....		1,000	
	Aug. 21.	To bond No. 598.....		2,000—	4,000.00
	Nov. 6.	To bond No. 599.....		3,000	
	Nov. 6.	To bond No. 600.....		1,600	
	Nov. 6.	To bond No. 601.....		1,600	
	Nov. 6.	To bond No. 602.....		1,800—	7,800.00
	Nov. 6.	To bond No. 604.....		700	
	Nov. 8.	To bond No. 605.....		1,800—	2,500.00

1895.				
Dec.	3.	To bond No. 608.....		\$ 1,900.00
Dec.	7.	To bond No. 609.....	\$ 1,000	
Dec.	7.	To bond No. 614.....	600—	1,600.00
Dec.	20.	To bond No. 607.....		2,000.00
1896.				
Jan.	7.	To bond No. 603.....		800.00
Jan.	8.	To bond No. 610.....	2,500	
Jan.	18.	To bond No. 611.....	2,500	
Jan.	18.	To bond No. 612.....	3,000	
Jan.	18.	To bond No. 615.....	1,200—	9,200.00
Feb.	10.	To bond No. 613.....	2,500	
Feb.	10.	To bond No. 616.....	5,000	
Feb.	10.	To bond No. 617.....	1,900—	6,400.00
March	22.	To bond No. 618.....	1,000	
March	23.	To bond No. 619.....	2,200	
March	23.	To bond No. 620.....	1,500	
March	23.	To bond No. 623.....	5,000—	9,700.00
April	15.	To bond No. 625.....	2,300	
April	15.	To bond No. 627.....	3,100	
April	15.	To transfer debenture bonds.....	5,500—	10,900.00
April	20.	To bond No. 621.....	2,600	
April	20.	To bond No. 622.....	2,300	
April	20.	To bond No. 624.....	1,400	
April	20.	To bond No. 625.....	1,600—	7,900.00
June	18.	To bond No. 628.....		3,500.00
June	20.	To bond No. 629.....	4,000.00	
June	20.	To bond No. 630.....	2,000.00—	6,000.00
Aug.	15.	To state warrants bought.....		3,400.00
Aug.	22.	To state warrants bought.....		1,122.50
Sept.	1.	To state warrants bought.....		300.00
Sept.	5.	To state warrants bought.....		1,009.80
Sept.	12.	To state warrants bought.....		600.00
Oct.	6.	To state warrants bought.....		1,326.74
Oct.	20.	To state warrants bought.....		4,125.00
Dec.	7.	To bond No. 631.....	2,000.00	
Dec.	7.	To bond No. 632.....	600.00—	2,600.00
1897.				
Jan.	7.	To bond No. 633.....		7,000.00
Jan.	18.	To bond No. 634.....		2,200.00
Jan.	20.	To bond No. 293, returned.....		5,080.00
Feb.	8.	To bond No. 397, returned.....		600.00
Feb.	9.	To bond No. 538, returned.....		1,000.00
Feb.	13.	To bond No. 270, returned.....	4,000.00	
Feb.	13.	To bond No. 522, returned.....	700.00—	4,700.00
Feb.	15.	To bond No. 573, returned.....		4,000.00
March	2.	To bond No. 541, returned.....		1,600.00
March	15.	To bond No. 635.....	4,000.00	
March	15.	To bond No. 636.....	1,800.00	
March	15.	To bond No. 637.....	2,000.00	
March	15.	To bond No. 638.....	3,500.00	
March	15.	To bond No. 639.....	2,000.00	
March	15.	To bond No. 643.....	700.00—	14,000.00
May	14.	To bond No. 462, returned.....		540.00
Total.....				\$622,834.53

AGRICULTURAL COLLEGE ENDOWMENT FUND.

BONDS—MORTGAGE.

1895.				Cr.
Sept.	19.	By bond No. 209, redeemed.....		\$ 2,000.00
Sept.	28.	By bond No. 213, redeemed.....		500.00
Sept.	28.	By bond No. 225, redeemed.....		800.00
Oct.	1.	By bond No. 200, redeemed.....	\$ 1,000.00	
Oct.	1.	By bond No. 203, redeemed.....	500.00—	1,500.00
Oct.	2.	By bond No. 140, redeemed.....		2,000.00
Oct.	3.	By bond No. 225, redeemed.....	1,600.00	
Oct.	3.	By bond No. 158, redeemed.....	1,200.00	
Oct.	3.	By bond No. 142, redeemed.....	900.00	
Oct.	3.	By bond No. 151, redeemed.....	500.00	
Oct.	3.	By bond No. 114, redeemed.....	1,600.00—	5,800.00
Oct.	4.	By bond No. 147, redeemed.....	1,400.00	
Oct.	4.	By bond No. 430, redeemed.....	260.00—	2,250.00
Oct.	17.	By bond No. 359, redeemed.....		600.00
Nov.	7.	By bond No. 157, redeemed.....		700.00
Dec.	2.	By bond No. 322, redeemed.....		600.00
Dec.	9.	By bond No. 539, redeemed.....		1,400.00
Dec.	10.	By bond No. 483, redeemed.....		1,000.00
Dec.	23.	By bond No. 368, part payment.....		100.00
Dec.	26.	By bond No. 320, redeemed.....	2,000.00	
Dec.	26.	By bond No. 530, redeemed.....	1,200.00—	3,200.00

1896.				
Jan.	2.	By bond No. 325, redeemed.....	\$ 3,000.00	
Jan.	2.	By bond No. 385, redeemed.....	1,100.00—	\$ 4,100.00
Jan.	3.	By bond No. 248, redeemed.....	900.00	
Jan.	3.	By bond No. 338, redeemed.....	1,200.00	
Jan.	3.	By bond No. 332, part payment.....	200.00—	2,300.00
Jan.	13.	By bond No. 274, redeemed.....		1,200.00
Jan.	22.	By bond No. 280, redeemed.....		1,400.00
Feb.	19.	By bond No. 496, redeemed.....		1,750.00
March	4.	By bond No. 375, redeemed.....		3,000.00
March	21.	By payment on debenture bond No. 13.....		100.00
March	31.	By bond No. 408, redeemed.....		1,100.00
April	15.	By bond No. 13, redeemed (balance).....	2,900.00	
April	15.	By bond No. 14, redeemed.....	2,500.00	
April	15.	By bond No. 309, redeemed.....	800.00—	6,200.00
April	17.	By bond No. 412, redeemed.....		1,500.00
Aug.	3.	By bond No. 361, redeemed.....		1,400.00
Oct.	3.	By bond to No. 440, redeemed.....		1,500.00
Oct.	20.	By state warrants redeemed.....		6,482.30
Nov.	2.	By bond No. 627, redeemed.....		100.00
Nov.	16.	By state warrants redeemed.....		2,151.74
Nov.	18.	By state warrants redeemed.....		4,000.00
Nov.	23.	By bond No. 301, redeemed.....		600.00
Nov.	27.	By bond No. 163, redeemed.....		550.00
Dec.	5.	By bond No. 371, redeemed.....		2,000.00
Dec.	18.	By bond No. 457, redeemed.....		500.00
Dec.	28.	By bond No. 332, part payment.....		100.00
Dec.	29.	By bond No. 333, redeemed.....	500.00	
Dec.	29.	By bond No. 402, redeemed.....	1,600.00—	2,100.00
Dec.	30.	By bond No. 393, redeemed.....	1,200.00	
Dec.	30.	By bond No. 463, redeemed.....	700.00—	1,900.00
Dec.	31.	By bond No. 449, redeemed.....		1,700.00
1897.				
Jan.	2.	By bond No. 283, part payment.....	400.00	
Jan.	2.	By bond No. 423, part payment.....	200.00—	600.00
Jan.	4.	By bond No. 872, redeemed.....	1,000.00	
Jan.	4.	By bond No. 373, redeemed.....	500.00—	1,500.00
Jan.	5.	By bond No. 526, tax receipt redeemed.....	18.88	
Jan.	5.	By bond No. 456, part payment.....	500.00—	518.88
Jan.	6.	By bond No. 447, redeemed.....		2,000.00
Jan.	13.	By bond No. 673, sent W. A. Helsell for foreclosure.....	4,000.00	
Jan.	18.	By bond No. 293, sent W. A. Helsell for foreclosure.....	5,000.00	
Jan.	13.	By bond No. 270, sent W. A. Helsell for foreclosure.....	4,000.00—	13,000.00
Jan.	14.	By bond No. 321, redeemed.....		1,500.00
Jan.	20.	By bond No. 451, redeemed.....		2,200.00
Jan.	25.	By bond No. 397, sent W. A. Helsell for foreclosure.....	800.00	
Jan.	25.	By bond No. 538, sent W. A. Helsell for foreclosure.....	1,000.00—	1,800.00
Jan.	28.	By bond No. 541, sent W. A. Helsell for foreclosure.....		1,600.00
Jan.	29.	By bond No. 343, redeemed.....		500.00
Feb.	2.	By bond No. 523, sent W. A. Helsell for foreclosure.....		700.00
Feb.	4.	By bond No. 463, sent W. A. Helsell for foreclosure.....	550.00	
Feb.	4.	By bond No. 448, sent W. A. Helsell for foreclosure.....	4,000.00—	4,550.00
Feb.	8.	By bond No. 171, redeemed.....		400.00
Feb.	10.	By bond No. 437, redeemed.....		1,000.00
March	19.	By bond No. 418, redeemed.....	800.00	
March	19.	By bond No. 423, redeemed.....	1,800.00—	2,400.00
April	1.	By bond No. 345, redeemed.....		1,500.00
April	2.	By bond No. 289, redeemed.....		700.00
May	12.	By bond No. 405, redeemed.....		3,000.00
May	13.	By bond No. 536, redeemed.....	4,000.00	
May	13.	By bond No. 346, redeemed.....	550.00—	4,550.00
June	30.	By balance, bonds on hand.....		509,583.81
Total.				\$623,831.53

JOHN HERRIOTT, *Treasurer of State, in account with the State of Iowa, from July 1, 1895, to June 30, 1897, inclusive.*

AGRICULTURAL COLLEGE INTEREST FUND.

1895.			Dr.
Aug.	1.	To interest collected during July.....	\$ 291.20
Sept.	1.	To interest collected during August.....	828.90
Oct.	1.	To interest collected during September.....	4,785.41
Nov.	1.	To interest collected during October.....	6,831.80
Dec.	1.	To interest collected during November.....	2,407.85
1896.			
Jan.	1.	To interest collected during December.....	4,812.89
Feb.	1.	To interest collected during January.....	11,041.29
March	1.	To interest collected during February.....	1,100.25
April	1.	To interest collected during March.....	1,709.79
May	1.	To interest collected during April.....	1,406.18
June	1.	To interest collected during May.....	272.97

1896.			
July	1.	To interest collected during June	\$ 966.10
Aug.	1.	To interest collected during July	184.98
Sept.	1.	To interest collected during August	221.06
Oct.	1.	To interest collected during September	3,579.91
Nov.	1.	To interest collected during October	7,148.83
Dec.	1.	To interest collected during November	869.91
1897.			
Jan.	1.	To interest collected during December	5,100.52
Feb.	1.	To interest collected during January	9,707.24
March	1.	To interest collected during February	3,812.66
April	1.	To interest collected during March	1,379.81
May	1.	To interest collected during April	823.80
June	1.	To interest collected during May	1,330.74
June	30.	To interest collected during June	918.48
Total			\$ 70,756.08

AGRICULTURAL COLLEGE INTEREST FUND.

1896.				Dr.
Aug.	20.	Paid Herman Knapp, treasurer	\$ 291.20	
Sept.	5.	Paid Herman Knapp, treasurer	528.90	
Nov.	7.	Paid Herman Knapp, treasurer	11,616.71	
Dec.	5.	Paid Herman Knapp, treasurer	2,407.85	
1896.				
Jan.	10.	Paid Herman Knapp, treasurer	4,812.89	
Feb.	26.	Paid Herman Knapp, treasurer	11,041.29	
May	9.	Paid Herman Knapp, treasurer	4,216.22	
Aug.	7.	Paid Herman Knapp, treasurer	1,421.03	
Oct.	15.	Paid Herman Knapp, treasurer	3,861.00	
Nov.	7.	Paid Herman Knapp, treasurer	7,248.83	
1897.				
Jan.	15.	Paid Herman Knapp, treasurer	5,970.43	
Feb.	11.	Paid Herman Knapp, treasurer	9,707.24	
April	3.	Paid Herman Knapp, treasurer	4,452.47	
June	24.	Paid Herman Knapp, treasurer	2,163.54	
June	30.	By balance on hand	918.48	
Total			\$ 70,756.08	

JOHN HERRIOTT, *Treasurer of State, in account with the State of Iowa,*
from July 1, 1895, to June 30, 1897, inclusive.

AGRICULTURAL COLLEGE ENDOWMENT FUND.

ADDITIONAL—ACT OF CONGRESS APPROVED AUGUST 30, 1890.

1896.				Dr.
July	8.	Received from the treasurer of the United States	\$ 21,000.00	
1896.				
July	6.	Received from the treasurer of the United States	22,000.00	
Total			\$ 43,000.00	
1896.				Cr.
July	17.	Paid Herman Knapp, treasurer	\$ 21,000.00	
1896.				
Aug.	7.	Paid Herman Knapp, treasurer	22,000.00	
Total			\$ 43,000.00	

JOHN HERRIOTT, *Treasurer of State, in account with the State of Iowa,*
from July 1, 1895, to June 30, 1897, inclusive.

SPECIAL UNIVERSITY TAX.

1897.				Dr.
June	30.	To collections from Adair county, per statement "A"	\$ 162.78	
June	30.	To collections from Adams county, per statement "A"	143.27	
June	30.	To collections from Allamakee county, per statement "A"	191.53	
June	30.	To collections from Appanoose county, per statement "A"	244.71	
June	30.	To collections from Audubon county, per statement "A"	117.82	
June	30.	To collections from Benton county, per statement "A"	436.59	
June	30.	To collections from Black Hawk county, per statement "A"	400.56	
June	30.	To collections from Boone county, per statement "A"	285.42	
June	30.	To collections from Bremer county, per statement "A"	210.70	
June	30.	To collections from Buchanan county, per statement "A"	295.41	
June	30.	To collections from Buena Vista county, per statement "A"	165.27	
June	30.	To collections from Butler county, per statement "A"	508.94	
June	30.	To collections from Calhoun county, per statement "A"	170.02	
June	30.	To collections from Carroll county, per statement "A"	65.41	
June	30.	To collections from Cass county, per statement "A"	376.10	
June	30.	To collections from Cedar county, per statement "A"	378.09	
June	30.	To collections from Cerro Gordo county, per statement "A"	229.07	

1897.			
June 30.	To collections from Cherokee county, per statement "A".....	\$	198 81
June 30.	To collections from Chickasaw county, per statement "A".....		167 17
June 30.	To collections from Clarke county, per statement "A".....		164.77
June 30.	To collections from Clay county, per statement "A".....		121 75
June 30.	To collections from Clayton county, per statement "A".....		345 21
June 30.	To collections from Clinton county, per statement "A".....		560 69
June 30.	To collections from Crawford county, per statement "A".....		228.59
June 30.	To collections from Dallas county, per statement "A".....		313.68
June 30.	To collections from Davis county, per statement "A".....		215.25
June 30.	To collections from Decatur county, per statement "A".....		187.17
June 30.	To collections from Delaware county, per statement "A".....		299.70
June 30.	To collections from Des Moines county, per statement "A".....		459 87
June 30.	To collections from Dickinson county, per statement "A".....		86 93
June 30.	To collections from Dubuque county, per statement "A".....		604 76
June 30.	To collections from Emmet county, per statement "A".....		81 33
June 30.	To collections from Fayette county, per statement "A".....		323 67
June 30.	To collections from Floyd county, per statement "A".....		201.15
June 30.	To collections from Franklin county, per statement "A".....		216 18
June 30.	To collections from Fremont county, per statement "A".....		315.98
June 30.	To collections from Greene county, per statement "A".....		223.62
June 30.	To collections from Grundy county, per statement "A".....		306 74
June 30.	To collections from Guthrie county, per statement "A".....		210.09
June 30.	To collections from Hamilton county, per statement "A".....		319 80
June 30.	To collections from Hancock county, per statement "A".....		133 84
June 30.	To collections from Hardin county, per statement "A".....		251.84
June 30.	To collections from Harrison county, per statement "A".....		289 83
June 30.	To collections from Henry county, per statement "A".....		268.10
June 30.	To collections from Howard county, per statement "A".....		151.12
June 30.	To collections from Humboldt county, per statement "A".....		148 33
June 30.	To collections from Ida county, per statement "A".....		153.66
June 30.	To collections from Iowa county, per statement "A".....		245.66
June 30.	To collections from Jackson county, per statement "A".....		297.14
June 30.	To collections from Jasper county, per statement "A".....		403 50
June 30.	To collections from Jefferson county, per statement "A".....		281 27
June 30.	To collections from Johnson county, per statement "A".....		443 88
June 30.	To collections from Jones county, per statement "A".....		364 50
June 30.	To collections from Keokuk county, per statement "A".....		312 96
June 30.	To collections from Kossuth county, per statement "A".....		254 06
June 30.	To collections from Lee county, per statement "A".....		519.25
June 30.	To collections from Linn county, per statement "A".....		711.78
June 30.	To collections from Louisa county, per statement "A".....		190 01
June 30.	To collections from Lucas county, per statement "A".....		179.33
June 30.	To collections from Lyon county, per statement "A".....		148 06
June 30.	To collections from Madison county, per statement "A".....		210 10
June 30.	To collections from Mahaska county, per statement "A".....		873 57
June 30.	To collections from Marion county, per statement "A".....		389.56
June 30.	To collections from Marshall county, per statement "A".....		357.14
June 30.	To collections from Mills county, per statement "A".....		233 94
June 30.	To collections from Mitchell county, per statement "A".....		180 51
June 30.	To collections from Monona county, per statement "A".....		164 41
June 30.	To collections from Monroe county, per statement "A".....		193 21
June 30.	To collections from Montgomery county, per statement "A".....		225 05
June 30.	To collections from Muscatine county, per statement "A".....		415 57
June 30.	To collections from O'Brien county, per statement "A".....		184 18
June 30.	To collections from Osceola county, per statement "A".....		76 84
June 30.	To collections from Page county, per statement "A".....		811 34
June 30.	To collections from Palo Alto county, per statement "A".....		131.43
June 30.	To collections from Plymouth county, per statement "A".....		823.28
June 30.	To collections from Pocahontas county, per statement "A".....		150 87
June 30.	To collections from Polk county, per statement "A".....		1,026.85
June 30.	To collections from Pottawattamie county, per statement "A".....		629.25
June 30.	To collections from Poweshiek county, per statement "A".....		300 68
June 30.	To collections from Ringgold county, per statement "A".....		161 70
June 30.	To collections from Sac county, per statement "A".....		196 40
June 30.	To collections from Scott county, per statement "A".....		641.98
June 30.	To collections from Shelby county, per statement "A".....		190.72
June 30.	To collections from Sioux county, per statement "A".....		271.48
June 30.	To collections from Story county, per statement "A".....		270 87
June 30.	To collections from Tama county, per statement "A".....		369 89
June 30.	To collections from Taylor county, per statement "A".....		237.28
June 30.	To collections from Union county, per statement "A".....		177 22
June 30.	To collections from Van Buren county, per statement "A".....		269.90
June 30.	To collections from Wapello county, per statement "A".....		432.81
June 30.	To collections from Warren county, per statement "A".....		254.35
June 30.	To collections from Washington county, per statement "A".....		403 60
June 30.	To collections from Wayne county, per statement "A".....		213.88
June 30.	To collections from Webster county, per statement "A".....		291.08
June 30.	To collections from Winnebago county, per statement "A".....		84.59
June 30.	To collections from Winnebush county, per statement "A".....		346 00
June 30.	To collections from Woodbury county, per statement "A".....		696.57
June 30.	To collections from Worth county, per statement "A".....		110.10
June 30.	To collections from Wright county, per statement "A".....		169.05
Total.....			\$ 27,583 73

SPECIAL UNIVERSITY TAX.

	1897.			CR.
May	8.	By state auditor's warrant No. 1, redeemed	\$	10,000.00
June	4.	By state auditor's warrant No. 2, redeemed		6,500.00
June	30.	Balance, cash on hand		11,068.72
Total			\$	27,568.72

JOHN HERRIOTT, *Treasurer of State, in account with the State of Iowa,
from July 1, 1895, to June 30, 1897, inclusive.*

PERMANENT SCHOOL FUND.

	1896.			DR.
Oct.	17.	To cash, O. G. McCarthy, auditor of state, escheat to state of Davis estate	\$	1,604.00
	1896.			CR.
Oct.	20.	By transfer to Dickinson county, order of auditor of state	\$	1,604.00

STATE TREASURER'S CONTINGENT FUND.

Disbursed by JOHN HERRIOTT, Treasurer of State.

Paid Laura Conger, bookkeeper, from July 1, 1895, to June 30, 1897	\$	3,000.00
Paid Della Herriott, clerk, from June 17, 1896, to September 15, 1896		224.10
Paid F. I. Herriott, clerk, from September 16, 1896, to December 31, 1896		222.50
Paid D. B. Davidson, clerk, January, 1897.		100.00
Paid N. M. Smith, clerk, May and June, 1897		125.00
Total	\$	3,711.60

TABULATED STATEMENT,

Showing in detail the receipts of "General Revenue" into the Treasury from all sources during the biennial period from July 1, 1895, to June 30, 1897, inclusive.

STATEMENT "A,"

Receipts from Counties.

STATEMENT "B,"

Taxes from Insurance Companies.

STATEMENT "C,"

Fees from State Officers.

STATEMENT "D,"

Receipts from Miscellaneous Sources.

STATEMENT "E,"

Transfers from "Temporary School Fund," order State Auditor.

STATEMENT "F,"

Recapitulation.

STATEMENT "A."

REVENUE RECEIPTS FROM COUNTIES.

ADAIR COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DRAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
July 23, 1895.	\$ 148.55	.....	.....	.....	.....	.....	.....	\$ 148.55
Aug. 15, 1895.	253.83	.....	.....	.....	.....	.....	.....	253.83
Sept. 16, 1895.	482.87	.....	.....	.....	.....	.....	.....	482.87
Oct. 4, 1895.	2,000.00	.....	.....	.....	\$ 50.00	\$ 58.87	.....	2,108.87
Oct. 18, 1895.	1,398.58	.....	.....	.....	.....	.....	.....	1,398.58
Nov. 16, 1895.	467.39	.....	.....	.....	.....	.....	.....	467.39
Dec. 16, 1895.	366.23	.....	.....	.....	.....	.....	.....	366.23
Jan. 15, 1896.	166.83	.....	.....	.....	.....	.....	.....	166.83
Feb. 15, 1896.	174.50	.....	.....	.....	.....	.....	.....	173.50
March 30, 1896.	478.49	.....	.....	.....	.....	.....	.....	478.49
April 15, 1896.	3,483.09	.....	.....	.....	.....	.....	.....	3,483.09
May 14, 1896.	177.00	\$ 887.00	.....	.....	.....	.....	.....	1,064.00
June 19, 1896.	232.00	.....	.....	.....	.....	.....	.....	232.00
July 13, 1896.	126.07	.....	.....	.....	.....	.....	.....	126.07
Aug. 13, 1896.	128.20	1,136.71	.....	.....	72.73	8.33	.....	1,245.97
Sept. 23, 1896.	525.08	.....	.....	.....	.....	.....	.....	525.08
Oct. 21, 1896.	3,124.07	955.50	.....	.....	.....	.....	.....	4,079.57
Nov. 18, 1896.	638.19	.....	.....	.....	.....	.....	.....	638.19
Dec. 17, 1896.	238.61	.....	.....	.....	.....	.....	.....	238.61
Jan. 26, 1897.	316.96	.....	.....	.....	.....	.....	.....	316.96
Feb. 12, 1897.	153.50	.....	.....	.....	.....	.....	\$ 5.68	159.18
March 15, 1897.	673.76	932.50	.....	.....	44.96	3.06	28.08	1,673.30
April 17, 1897.	3,180.29	.....	.....	.....	.....	.....	121.57	3,301.86
May 17, 1897.	155.20	.....	.....	.....	.....	.....	5.76	160.96
June 17, 1897.	127.88	.....	.....	.....	.....	.....	1.73	129.61
Total....	\$ 19,206.19	\$ 3,902.71	.....	.....	\$ 167.69	\$ 70.26	\$ 162.76	\$ 23,509.61

ADAMS COUNTY.

July 12, 1895.	\$ 111.91	\$ 20.31	.....	.....	.....	.....	.....	\$ 20.31
Aug. 10, 1895.	.....	20.41	.....	.....	.....	.....	.....	122.22
Sept. 17, 1895.	254.22	673.35	\$ 5.25	\$ 3.42	\$ 33.14	.....	.....	970.22
Oct. 4, 1895.	1,600.00	400.00	.....	.....	.....	.....	.....	2,000.00
Oct. 16, 1895.	1,133.73	128.86	.....	.....	.....	.....	.....	1,272.59
Nov. 21, 1895.	472.46	721.49	.....	.....	.....	.....	.....	1,222.20
Dec. 16, 1895.	375.58	75.11	.....	.....	.....	.....	.....	450.69
Jan. 15, 1896.	141.81	20.40	.....	.....	.....	.....	.....	171.21
Feb. 6, 1896.	146.53	29.32	.....	.....	.....	.....	.....	175.90
March 15, 1896.	435.62	87.12	.....	.....	.....	.....	.....	522.74
April 27, 1896.	2,442.08	483.41	.....	.....	.....	.....	.....	2,925.50
May 18, 1896.	722.90	800.73	.....	.....	66.19	.....	.....	1,590.22
July 20, 1896.	87.07	.....	.....	.....	.....	.....	.....	87.07
Aug. 12, 1896.	65.35	.....	.....	.....	.....	.....	.....	65.35
Sept. 25, 1896.	255.91	.....	.....	.....	.....	.....	.....	255.93
Oct. 20, 1896.	2,823.59	.....	.....	.....	.....	.....	.....	2,823.59
Nov. 16, 1896.	507.45	.....	.....	.....	.....	.....	.....	507.45
Dec. 16, 1896.	469.91	.....	.....	.....	.....	.....	.....	469.91
Dec. 23, 1896.	115.05	887.78	.....	.....	.....	.....	.....	972.86
Jan. 25, 1897.	235.84	45.72	.....	.....	.....	.....	.....	261.56
Feb. 12, 1897.	117.77	21.95	.....	.....	.....	.....	.....	144.86
March 17, 1897.	429.49	78.54	.....	.....	.....	.....	\$ 5.14	494.94
April 21, 1897.	2,756.35	516.37	.....	.....	.....	.....	102.07	3,405.79
May 23, 1897.	387.42	78.60	.....	.....	.....	.....	14.72	480.74
June 11, 1896.	231.08	48.04	.....	.....	.....	.....	5.43	284.55
Total....	\$ 16,353.26	\$ 5,114.58	\$ 5.25	\$ 3.42	\$ 129.68	.....	\$ 143.27	\$ 21,759.30

STATEMENT "A"—CONTINUED.

ALLAMAKEE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
July 20, 1895.	\$ 289.45							\$ 289.45
Aug. 10, 1895.	100.11							100.11
Oct. 7, 1895.	1,000.00							1,000.00
Oct. 22, 1895.	1,322.42							1,322.42
Nov. 6, 1895.		\$ 1,070.07						1,070.07
Dec. 2, 1895.	516.17							516.17
Jan. 2, 1896.	218.89							218.89
Jan. 21, 1896.	190.77							190.77
Feb. 10, 1896.	523.25							523.25
March 12, 1896.	973.20							973.20
April 16, 1896.	3,044.20							3,044.20
May 11, 1896.	952.45							952.45
June 15, 1896.	196.85							196.85
July 23, 1896.	161.19							161.19
Aug. 13, 1896.	95.53							95.53
Aug. 27, 1896.		629.47						629.47
Sept. 9, 1896.	305.42	122.45						327.87
Oct. 13, 1896.	2,520.81	800.00						3,320.81
Nov. 24, 1896.	456.06							456.06
Dec. 12, 1896.	276.77							276.77
Jan. 2, 1897.		207.94						207.94
Jan. 9, 1897.	323.43	100.00						423.43
Feb. 10, 1897.	548.15	200.00					\$ 14.43	760.58
March 10, 1897.	1,809.89	145.81					43.80	2,000.00
April 16, 1897.	3,259.42	162.20					114.97	3,536.59
May 12, 1897.	373.26						12.14	385.40
June 10, 1897.	211.56						6.49	218.05
Total.....	\$ 19,345.35	\$ 8,448.45					\$ 191.83	\$ 22,985.63

APPANOOSE COUNTY.

July 18, 1895.	\$ 124.97							\$ 124.97
Aug. 19, 1895.	131.31			\$ 28.39				159.70
Sept. 18, 1895.	403.22							403.22
Oct. 26, 1895.	3,265.35							3,265.35
Dec. 2, 1895.	976.52							976.52
Dec. 18, 1895.	342.04							342.04
Jan. 27, 1896.	333.65							333.65
Feb. 18, 1896.	432.93							432.93
March 27, 1896.	330.01	\$ 909.53			\$ 43.22			1,282.76
May 6, 1896.	4,756.89							4,756.89
May 18, 1896.	170.50							170.50
June 17, 1896.	81.21							81.21
July 16, 1896.	85.44	4,997.54			130.86			5,213.84
Aug. 24, 1896.	131.10							131.10
Sept. 10, 1896.	441.70							441.70
Nov. 11, 1896.	3,996.19							3,996.19
Nov. 19, 1896.	492.96							492.96
Dec. 15, 1896.	213.70							213.70
Jan. 13, 1897.	272.62	940.83			21.82			1,235.27
Feb. 11, 1897.	370.92						\$ 12.54	383.46
March 13, 1897.	750.36						26.26	776.61
April 23, 1897.	4,892.48						195.02	5,087.50
May 15, 1897.	231.40	1,419.14			67.06		5.72	1,723.32
June 15, 1897.	160.40				5.18			165.58
Total.....	\$ 23,393.88	\$ 8,267.04		\$ 28.39	\$ 263.96		\$ 244.71	\$ 32,196.98

AUDUBON COUNTY.

July 15, 1895.	\$ 85.85					\$ 33.34		\$ 98.89
Aug. 27, 1895.	233.65	\$ 346.37			\$.60	16.67		597.29
Sept. 24, 1895.	566.51							566.51
Nov. 7, 1895.	4,130.95	336.00				33.34		4,500.29
Nov. 26, 1895.	497.51				8.76			506.27
Dec. 20, 1895.	201.09					15.67		216.76
Jan. 20, 1896.	135.61					16.67		152.28
Feb. 15, 1896.	163.83	293.00						456.83
March 11, 1896.	295.66					16.67		312.33
April 20, 1896.	2,850.30					16.67		2,866.97

STATEMENT "A"—CONTINUED.

AUDUBON COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
May 16, 1896.	\$ 96.20	\$ 352.00			\$ 5.55	\$ 16.67		\$ 470.42
June 16, 1896.	304.19				6.45			310.64
July 14, 1896.	122.20					33.34		155.54
Aug. 11, 1896.	108.84				4.80			113.64
Sept. 16, 1896.	309.59	376.00				33.34		718.93
Oct. 20, 1896.	3,629.14	436.00				16.67		4,081.81
Nov. 19, 1896.	549.55				5.60	16.67		571.82
Dec. 15, 1896.	330.68					16.67		347.35
Jan. 15, 1897.	186.26	396.00				16.67		588.93
Feb. 15, 1897.	92.77				2.10	16.67	\$ 3.41	114.95
March 15, 1897.	175.47					16.67	6.55	198.69
April 19, 1897.	2,697.42	412.00				16.67	99.88	3,225.97
May 22, 1897.	87.69					16.67	3.22	107.58
June 14, 1897.	524.18					16.67	4.46	555.31
Total.....	\$ 18,264.64	\$ 2,936.87			\$ 28.66	\$ 383.41	\$ 117.52	\$ 21,720.80

BENTON COUNTY.

July 10, 1896.	\$ 97.69							\$ 97.69
July 10, 1896.		\$ 1,864.81						1,864.81
Aug. 16, 1896.	151.75							151.75
Sept. 16, 1896.		1,158.27			\$ 41.30			1,199.57
Oct. 15, 1896.	6,022.22							6,022.22
Nov. 18, 1896.	641.54							641.54
Dec. 12, 1896.	537.73							537.73
Jan. 16, 1896.	152.04							152.04
Feb. 8, 1896.	695.35							695.35
March 7, 1896.	1,058.32							1,058.32
April 17, 1896.	8,531.65							8,531.65
June 8, 1896.	448.76							448.76
July 7, 1896.	167.06							167.06
July 7, 1896.		2,350.59			98.84			2,449.43
Aug. 6, 1896.	190.45							190.45
Sept. 8, 1896.	326.94							326.94
Oct. 19, 1896.	5,692.40							5,692.40
Nov. 17, 1896.	833.75							833.75
Dec. 11, 1896.	548.97							548.97
Jan. 11, 1897.	346.78							346.78
Feb. 3, 1897.		2,625.46			67.03			2,692.48
Feb. 4, 1897.	324.43		\$ 1.10				\$ 11.64	337.17
March 6, 1897.	1,296.45						47.36	1,343.81
April 15, 1897.	8,969.54						352.68	9,322.22
May 22, 1897.	491.50						16.94	508.43
June 17, 1897.	234.27						7.97	242.24
June 22, 1897.		1,494.28			82.66			1,576.94
Total.....	\$ 37,740.62	\$ 9,493.41	\$ 1.10		\$ 289.82		\$ 436.59	\$ 47,961.54

BLACK HAWK COUNTY.

July 26, 1896.	\$ 374.61	\$ 765.80			\$ 14.21	\$ 58.33		\$ 1,212.95
Oct. 4, 1896.	4,000.00							4,000.00
Oct. 24, 1896.	1,816.80	798.95	\$ 4.00		8.77	41.68		2,670.00
Nov. 15, 1896.	605.85					16.67		622.52
Dec. 19, 1896.	432.27				16.07	16.66		465.00
Feb. 8, 1896.	416.20	717.73				33.34		1,167.27
March 27, 1896.	5,000.00							5,000.00
April 24, 1896.	3,278.94		4.25		21.80	50.01		3,355.00
May 12, 1896.	323.54	749.93						1,073.47
July 16, 1896.	590.14	909.54			25.13	33.34		1,569.15
Aug. 28, 1896.	225.07							225.07
Sept. 17, 1896.	985.76		2.00		20.56	41.68		1,050.00
Oct. 7, 1896.	4,000.00							4,000.00
Oct. 21, 1896.	939.33	871.27						1,810.60
Nov. 16, 1896.	653.28							653.28
Dec. 16, 1896.	306.43				2.59	25.00		335.95
Jan. 11, 1897.	298.01							298.01
Feb. 17, 1897.	434.08	949.66				26.38	\$ 15.80	1,425.97
April 13, 1897.	7,000.00							7,000.00
April 23, 1897.	1,648.11		4.05		5.52	24.99	360.88	2,043.55
April 24, 1897.		943.21						943.21
May 12, 1897.	441.10						15.61	456.71
June 16, 1897.	224.46						8.27	242.73
Total	\$ 33,804.78	\$ 6,705.07	\$ 14.30		\$ 115.68	\$ 368.08	\$ 400.56	\$ 41,408.34

STATEMENT "A"—CONTINUED.

BOONE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
Aug. 5, 1895.	\$ 172.23					\$ 16.67		\$ 188.90
Aug. 28, 1895.	155.48	42.00		\$ 36.68		16.67		250.78
Sept. 28, 1895.	1,295.56	1,433.60		2.10		16.67		2,747.96
Oct. 22, 1895.	4,441.75	1,295.00				16.67		5,753.42
Nov. 27, 1895.	693.84				\$ 14.84	16.67		729.85
Dec. 19, 1896.	324.37					16.67		341.04
Jan. 13, 1896.	311.41	42.00	\$ 2.45			16.67		443.53
Feb. 19, 1896.	506.50	42.00			35.34	16.67		600.51
March 14, 1896.	1,916.46					16.67		1,933.13
April 20, 1896.	4,967.65	2,588.60				16.67		7,572.92
May 12, 1896.	279.06	42.00				16.67		337.74
June 11, 1896.	114.96				11.25	16.67		142.86
July 17, 1896.	332.83	42.00				16.67		382.53
Aug. 22, 1896.	115.77					16.67		132.44
Sept. 22, 1896.	1,660.42					16.67		1,676.99
Oct. 22, 1896.	4,090.70	2,480.80				16.67		6,568.17
Nov. 16, 1896.	623.05				20.74	16.67		645.46
Dec. 18, 1896.	265.67					16.67		272.34
Jan. 7, 1897.	334.07					16.67		350.74
Feb. 16, 1897.	289.92	42.00			26.77	16.67		375.36
March 16, 1897.	1,599.18					16.67	\$ 40.05	1,646.90
April 20, 1897.	4,784.53	1,421.90				16.67	177.12	6,400.21
May 17, 1897.	1,022.82	1,069.14			33.35	16.67	37.74	2,179.72
June 9, 1897.	261.01					16.67	9.61	267.29
Total	\$ 30,634.61	\$ 10,541.04	\$ 2.45	\$ 38.78	\$ 142.29	\$ 400.08	\$ 285.42	\$ 42,024.67

BREMER COUNTY.

July 15, 1895.	\$ 152.00							\$ 152.00
Aug. 13, 1895.	145.61	\$ 307.05			\$ 1.82			454.48
Sept. 11, 1895.	534.54							534.54
Oct. 16, 1895.	3,290.06							3,290.06
Nov. 12, 1895.	882.43	244.07			4.37			631.87
Dec. 13, 1895.	180.30							180.30
Jan. 7, 1896.	53.42	262.00						305.42
Feb. 8, 1896.	274.81				10.83			285.64
March 7, 1896.	1,296.27							1,296.27
April 17, 1896.	3,967.07							3,967.07
May 12, 1896.	223.48	235.20		\$ 2.60	14.95			476.23
June 9, 1896.	107.26							107.26
July 10, 1896.	97.77	298.20						395.97
Aug. 10, 1896.	91.49				5.84			97.33
Sept. 9, 1896.	291.63							291.63
Oct. 15, 1896.	3,471.21							3,471.21
Nov. 13, 1896.	331.90	204.00			5.75			631.65
Dec. 14, 1896.	163.45							163.45
Jan. 11, 1897.	119.04							119.04
Feb. 9, 1897.	286.26	361.20			17.59		\$ 8.24	615.29
March 9, 1897.	759.21						27.97	787.28
April 13, 1897.	4,938.62	352.33					164.83	5,455.78
May 17, 1897.	181.78				4.57		6.37	192.67
June 15, 1897.	100.88						3.29	194.17
Total	\$ 21,282.46	\$ 2,314.05		\$ 2.60	\$ 65.72		\$ 210.70	\$ 23,905.53

BUCHANAN COUNTY.

July 10, 1895.	\$ 349.25				\$ 7.80	\$ 50.08		\$ 407.08
July 20, 1895.		\$ 1,243.66			21.66			1,265.32
Aug. 20, 1895.	185.73			\$ 7.60		23.00		216.33
Oct. 19, 1895.	5,525.64	1,314.13				44.17		6,883.94
Dec. 10, 1895.	821.62					33.24		855.16
Jan. 15, 1896.	331.10	1,219.86				16.67		1,567.63
Feb. 15, 1896.	881.28		\$ 6.48		1.71	16.67		895.12
March 20, 1896.	728.86					16.67		745.53
April 25, 1896.	5,113.86	1,191.88				16.67		6,322.80
May 12, 1896.	246.58					16.67		263.25
June 10, 1896.	127.45				1.20	16.67		145.32
July 10, 1896.		1,173.19				16.67		1,189.86
July 28, 1896.	85.77							85.77
Aug. 11, 1896.	210.96							210.96

STATEMENT "A"—CONTINUED.

BUCHANAN COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEBBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
Sept. 12, 1896.	\$ 351.75					\$ 16.67		\$ 368.42
Oct. 27, 1896.	5,206.59	\$ 1,047.31				16.47		6,269.47
Nov. 24, 1896.	485.64					34.34		519.98
Dec. 11, 1896.	184.07							184.07
Jan. 15, 1897.	229.89	915.18			\$ 14.10	33.34		1,192.48
Feb. 19, 1897.	409.88					16.67	14.70	441.25
April 3, 1897.	90.476						32.74	945.49
April 17, 1897.	5,541.24	1,141.93				33.34	234.12	6,950.65
May 12, 1897.	208.62					16.67	7.47	232.66
June 12, 1897.	202.33					16.67	6.49	225.59
Total.....	\$ 27,779.93	\$ 9,246.99	\$ 6.48	\$ 7.60	\$ 46.47	\$ 452.60	\$ 295.41	\$ 37,885.50

BUENA VISTA COUNTY.

July 17, 1896.	\$ 127.01							\$ 127.01
Aug. 16, 1896.	54.60	\$ 787.37						841.97
Sept. 16, 1896.	187.87							187.87
Oct. 19, 1896.	1,000.00	787.37						1,787.37
Nov. 4, 1896.	2,715.69							2,715.69
Nov. 16, 1896.	353.34							353.34
Dec. 18, 1896.	499.22							499.22
Jan. 17, 1896.		696.73						696.73
Jan. 20, 1896.	164.49							164.49
Feb. 10, 1896.	116.73							116.73
March 7, 1896.	1,061.55							1,061.55
April 30, 1896.	3,514.06	801.26						4,315.32
May 7, 1896.	188.24							188.24
May 13, 1896.		\$ 25.86	\$ 1.25	\$ 33.13				60.23
June 10, 1896.	57.51							57.51
July 6, 1896.	165.39							165.39
July 9, 1896.	804.54							804.54
Aug. 7, 1896.	95.80							95.80
Sept. 5, 1896.	170.01							170.01
Oct. 26, 1896.	3,671.43	740.60						4,412.03
Nov. 11, 1896.	453.15							453.15
Dec. 7, 1896.	232.14							232.14
Jan. 9, 1897.	320.13							320.13
Feb. 5, 1897.	86.00	756.00						842.00
Feb. 23, 1897.							\$ 3.20	3.20
March 6, 1897.	1,063.60						13.43	1,077.03
April 30, 1897.	3,798.31						140.31	3,938.62
May 8, 1897.	170.48	819.47					6.14	996.09
June 10, 1897.	107.40						2.30	109.60
Total.....	\$ 21,359.72	\$ 5,388.60	\$ 25.86	\$ 1.25	\$ 33.13		\$ 165.27	\$ 26,973.82

BUTLER COUNTY.

July 5, 1895.	\$ 64.45							\$ 64.45
Aug. 3, 1895.	134.58	\$ 325.73						460.31
Sept. 4, 1895.	203.29							203.29
Oct. 3, 1895.	2,250.00							2,250.00
Nov. 8, 1895.	1,790.94	353.26						2,144.20
Dec. 7, 1895.	246.35							246.35
Jan. 9, 1896.	130.07	438.30						568.37
Feb. 17, 1896.	331.64							331.64
March 21, 1896.	752.38							752.38
April 25, 1896.	4,476.78	416.36						4,893.04
May 9, 1896.	275.72							275.72
June 15, 1896.	343.60							343.60
July 17, 1896.	143.45							143.45
Aug. 22, 1896.	80.63							80.63
Sept. 16, 1896.	230.73							230.73
Oct. 19, 1896.	3,624.57	466.67						4,091.24
Nov. 23, 1896.	639.41							639.41
Dec. 7, 1896.	381.36							381.36
Jan. 15, 1897.	181.39	501.30						682.69
Feb. 10, 1897.	51.84	\$ 27.00				\$ 200.04		278.88
March 20, 1897.	723.77						\$ 99.31	823.08
April 30, 1897.	4,972.70	623.03					382.58	5,979.30
May 19, 1897.	218.34						15.76	234.10
June 24, 1897.	106.06						7.44	113.50
Total.....	\$ 22,380.93	\$ 3,124.74	\$ 27.00			\$ 200.04	\$ 505.09	\$ 26,237.40

STATEMENT "A"—CONTINUED.

CALHOUN COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE- MINDED.	ORPHANS' HOME.	UNIVER- SITY.	TOTAL.
July 18, 1895.	\$ 146.86							\$ 146.86
Aug. 17, 1895	75.51	\$ 714.93		\$ 6.25				796.69
Sept. 16, 1895.	833.54							833.54
Oct. 23, 1895.	3,285.56	717.27						4,002.83
Nov. 23, 1895.	1,199.15							1,199.15
Dec. 21, 1895.	377.98							377.98
Jan. 16, 1896.	271.43	748.54						1,019.97
Feb. 13, 1896.	225.69							225.69
March 16, 1896.	1,128.75							1,128.75
April 20, 1896.	3,566.79							3,566.79
May 18, 1896.	165.87	741.54						907.41
June 11, 1896.	128.83							128.83
July 17, 1896.	107.88	762.53						870.41
Aug. 18, 1896.	106.41							106.41
Sept. 19, 1896.	294.47							294.47
Oct. 21, 1896.	3,716.56	824.60						4,541.16
Nov. 21, 1896.	814.42							814.42
Dec. 21, 1896.	394.99							394.99
Jan. 16, 1897.	425.40	775.60						1,201.00
Feb. 8, 1897.	117.72						\$ 4.15	121.87
March 8, 1897.	1,065.32						16.71	1,082.03
April 19, 1897.	3,201.85	799.87					118.51	4,120.23
April 19, 1897.	533.75						19.58	553.33
May 7, 1897.	307.20						7.93	315.13
June 14, 1897.	103.76						3.74	107.50
Total	\$ 22,595.69	\$ 6,084.88		\$ 6.25			\$ 170.62	\$ 28,867.44

CARROLL COUNTY.

July 10, 1895.	\$ 168.42					\$ 25.00		\$ 193.42
Aug. 10, 1895.	83.32			\$ 11.55	\$ 6.45	25.00		126.32
Sept. 16, 1895.	850.71					25.00		375.71
Oct. 16, 1895.	4,437.80	\$ 520.83				25.00		4,983.63
Nov. 15, 1895.	913.64				5.30	25.00		943.90
Dec. 14, 1895.	293.84					33.00		318.84
Jan. 14, 1896.		525.50				25.00		550.50
Feb. 14, 1896.						25.00		25.00
March 13, 1896.	432.89					25.00		458.89
April 15, 1896.	3,002.21	634.00				25.00		3,661.21
May 13, 1896.	121.01				3.64	25.00		149.65
June 11, 1896.	78.32					25.00		103.32
July 14, 1896.	165.71	687.50				25.00		878.21
Aug. 10, 1896.	94.37				7.63			102.00
Sept. 14, 1896.	282.16					50.00		332.16
Oct. 15, 1896.	3,698.39	720.50				25.00		4,443.89
Nov. 16, 1896.	720.93				3.77	25.00		750.70
Dec. 11, 1896.	252.13					25.00		277.13
Jan. 15, 1897.	314.71					25.00		339.71
Feb. 10, 1897.	311.77	1,257.00	\$ 28.45	11.00	35.48	25.00	\$ 2.94	1,671.64
March 13, 1897.	394.71					25.00	14.60	434.31
April 15, 1897.	3,637.36	726.00				25.00	46.03	4,434.39
May 12, 1897.	84.76				3.80	25.00	.86	114.42
June 19, 1897.	97.74					25.00	.98	122.72
Total	\$ 20,122.87	\$ 5,081.33	\$ 28.45	\$ 22.55	\$ 66.07	\$ 200.00	\$ 65.41	\$ 25,986.68

CASS COUNTY.

July 9, 1895.	\$ 126.52	\$ 644.00			\$ 22.96	\$ 66.66		\$ 860.14
Aug. 9, 1895.	173.89							173.89
Sept. 9, 1895.	403.80							403.80
Oct. 1, 1895.	4,000.00							4,000.00
Oct. 18, 1895.	1,693.14							1,693.14
Nov. 8, 1895.	1,083.26							1,083.26
Dec. 11, 1895.	400.42							400.42
Jan. 14, 1896.	225.46							225.46
Feb. 11, 1896.	188.83	1,170.00			59.83	360.54		1,778.70
March 11, 1896.	1,154.13					25.00		1,179.13
April 4, 1896.	4,000.00							4,000.00
April 15, 1896.	2,967.89					25.00		2,992.89
May 6, 1896.	425.90							425.90

STATEMENT "A"—CONTINUED.

CASS COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
Aug. 8, 1896		\$ 680.50			\$ 99.80	\$ 25.00		\$ 805.30
Oct. 15, 1896	\$ 4,663.92	703.50			57.30	53.62		5,477.24
Nov. 16, 1896	723.44							723.44
Dec. 11, 1896	561.84	673.00						1,234.84
Jan. 12, 1897	1,379.47							1,379.47
Feb. 4, 1897	329.63	786.50			139.45	66.68	\$ 8.07	1,322.33
March 11, 1897	1,063.06	305.53				33.34	27.71	1,329.64
April 6, 1897	4,000.00							4,000.00
April 16, 1897	1,943.70	786.90				9.17	219.64	2,959.51
May 10, 1897	326.03			\$ 25.00	329.21		14.17	306.20
June 10, 1897	189.79						6.51	550.54
Total....	\$ 31,900.03	\$ 5,570.03		\$ 25.00	\$ 698.04	\$ 665.01	\$ 276.10	\$ 39,134.24

CEDAR COUNTY.

July 13, 1895	\$ 145.00							\$ 145.00
Aug. 14, 1895	96.15							96.15
Aug. 19, 1895		\$ 651.94			\$ 35.48			687.42
Sept. 11, 1895	290.10							290.10
Sept. 22, 1895	84.53							84.53
Oct. 16, 1895	4,839.60							4,839.60
Nov. 15, 1895	533.90							533.90
Dec. 12, 1895	400.60							400.60
Dec. 27, 1895		748.53			9.58			758.11
Jan. 8, 1896	104.68							104.68
Jan. 25, 1896		840.91						840.91
Feb. 5, 1896					27.63			27.63
Feb. 12, 1896	677.18							677.18
March 10, 1896	1,446.88							1,446.88
April 15, 1896	7,552.70							7,552.70
May 15, 1896	297.27							297.27
May 27, 1896		797.53			19.90			817.43
June 6, 1896	94.92							94.92
July 14, 1896	158.70							158.70
Aug. 11, 1896	83.30							83.30
Aug. 19, 1896		807.83			18.84			826.67
Sept. 11, 1896	634.47							634.47
Oct. 15, 1896	4,810.07							4,810.07
Nov. 16, 1896	633.00							633.00
Nov. 17, 1896		615.20			19.81			635.01
Dec. 15, 1896	320.90							320.90
Jan. 11, 1897	353.75							353.75
Jan. 19, 1897		708.40						708.40
Feb. 4, 1897	342.40							342.40
Feb. 13, 1897					13.24			13.24
March 12, 1897	1,362.02					\$ 50.44		1,412.46
April 17, 1897	8,341.09					308.93		8,650.02
April 20, 1897		730.80						730.80
May 5, 1897					15.40			15.40
May 11, 1897	525.18						14.10	539.28
June 3, 1897	27.56						4.62	32.18
Total....	\$ 34,165.95	\$ 5,910.67			\$ 154.38		\$ 318.09	\$ 40,639.09

CERRO GORDO COUNTY.

July 15, 1895	\$ 165.63							\$ 165.63
Aug. 16, 1895	108.20	\$ 595.47			\$ 29.35			703.02
Sept. 13, 1895	195.42							195.42
Oct. 3, 1895	1,000.00							1,000.00
Oct. 24, 1895	299.60							299.60
Dec. 2, 1895	2,673.12	675.41			8.39			3,256.92
Dec. 23, 1895	587.15							587.15
Jan. 21, 1896	170.24							170.24
Feb. 27, 1896	195.84	756.00						951.84
March 19, 1896	551.17							551.17
April 24, 1896	2,267.88	924.93			44.53			3,237.33
May 23, 1896	2,097.08				10.17			2,097.19
June 12, 1896	242.70							242.70
July 12, 1896	106.62	924.00						1,030.62
Aug. 15, 1896	90.60				21.00			111.60

STATEMENT "A"—CONTINUED.

OERRO GORDO COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE- MINDED.	ORPHANS' HOME.	UNIVER- SITY.	TOTAL.
Sept. 21, 1896.	\$ 202 11	.....	.....	.....	.....	.....	.....	\$ 202 11
Oct. 24, 1896.	1,652 08	\$ 816.66	.....	.....	.....	.....	.....	2,468.69
Dec. 1, 1896.	2,488 55	.....	.....	.....	\$ 13.41	.....	.....	2,501 96
Dec. 23, 1896.	383.62	.....	.....	.....	.....	.....	.....	383 62
Jan. 19, 1897.	312.63	723 80	.....	.....	.....	.....	.....	1 066 43
Feb. 17, 1897.	163.35	.....	.....	.....	38 32	\$ 13 88	\$ 5 93	221 48
March 17, 1897.	563 96	.....	.....	.....	.....	16.67	20.85	602.47
April 27, 1897.	2,054 46	.....	.....	.....	.....	.....	100 20	2,155 66
May 22, 1897.	2,452 77	334 60	.....	.....	4 15	.....	90.80	2,882.26
June 21, 1897.	308 90	.....	.....	.....	.....	.....	11.25	315 15
Total.....	\$ 21,303 54	\$ 5,660 87	.....	.....	\$ 169.21	\$ 30.55	\$ 229 07	\$ 27,383 43

CHEROKEE COUNTY.

July 5, 1895.	\$ 169.06	.....	.....	.....	.....	.....	.....	\$ 169 06
Aug. 8, 1895.	94 89	\$ 461.06	\$ 13 10	.....	\$ .80	.....	.....	599 85
Sept. 13, 1895.	2 83 78	.....	.....	.....	.....	.....	.....	203 78
Oct. 22, 1895.	4,172 90	.....	.....	.....	.....	.....	.....	4,172 90
Nov. 18, 1895.	1,032 97	565 60	.....	.....	4.86	.....	.....	1 658 43
Dec. 9, 1895.	315 00	.....	.....	.....	.....	.....	.....	315 00
Jan. 9, 1896.	18 92	.....	.....	.....	.....	.....	.....	18 92
Feb. 14, 1896.	219 91	522 67	1 60	.....	1.40	.....	.....	744 58
March 16, 1896.	1,469 10	.....	.....	.....	.....	.....	.....	1,469 10
April 27, 1896	3,892 60	.....	.....	.....	.....	.....	.....	3,892 60
May 9, 1896	214 33	501 80	.....	.....	6.49	.....	.....	724 63
June 8, 1896.	160 72	.....	.....	.....	.....	.....	.....	160 72
July 11, 1896.	189 93	483.97	.....	.....	.....	.....	.....	673 90
Aug. 10, 1896.	99 41	.....	17.50	.....	6.93	.....	.....	124.24
Sept. 14, 1896	210 65	.....	.....	.....	.....	.....	.....	210 65
Oct. 29, 1896	4,499 99	503.50	.....	.....	.....	.....	.....	4 973 49
Nov. 19, 18 6	701 76	.....	.....	.....	5.15	.....	.....	706 91
Dec. 17, 1896.	266 71	.....	.....	.....	.....	.....	.....	266 71
Jan. 18, 1897.	266 08	.....	.....	.....	.....	.....	.....	266 08
Feb. 20, 1897	140 18	551 60	.....	.....	21.51	.....	\$ 5 20	718 47
March 13, 1897.	1,226 55	.....	.....	.....	.....	.....	16 75	1,243 30
April 27, 1897.	4,441.37	582.87	.....	.....	.....	.....	164 50	5,189.74
May 14, 1897.	232 40	.....	.....	.....	1 40	.....	8 23	232 03
June 12, 1897.	180 22	.....	.....	.....	.....	.....	4.13	184 35
Total.....	\$ 24,428 80	\$ 4,175 07	\$ 32.20	.....	\$ 48 54	.....	\$ 198 81	\$ 29,683 42

CHICKASAW COUNTY.

July 17, 1895.	\$ 111.43	.....	.....	.....	.....	.....	.....	\$ 111.43
Aug. 16, 1895.	109 91	\$ 264 93	.....	.....	\$ 7 89	.....	.....	482 73
Sept. 16, 1895.	217 83	.....	.....	.....	.....	.....	.....	217 83
Oct. 17, 1895.	2,372 94	.....	.....	.....	.....	.....	.....	2,372 94
Nov. 18, 1895.	286 63	.....	.....	.....	.....	.....	.....	286 63
Dec. 18, 1895.	298 86	371.00	.....	.....	6 29	.....	.....	676 17
Jan. 6, 1896	243 51	.....	.....	.....	.....	.....	.....	243 51
Feb. 7, 1896	303 58	488.18	.....	.....	12 27	.....	.....	804 58
March 9, 1896.	698 37	.....	.....	.....	.....	.....	.....	698 37
April 15, 1896.	2,038.69	.....	.....	.....	.....	.....	.....	2,038.69
May 7, 1896.	200 23	482 21	.....	.....	2.15	.....	.....	654 56
June 11, 1896	149 59	.....	.....	.....	.....	.....	.....	149 59
July 9, 1896.	122 21	.....	.....	.....	.....	.....	.....	122 21
Aug. 8, 1896.	63 47	319 19	.....	.....	6.55	.....	.....	389 21
Sept. 10, 1896	197 71	.....	.....	.....	.....	.....	.....	197 71
Oct. 16, 1896.	2,142.32	.....	.....	.....	.....	.....	.....	2,142 32
Nov. 12, 1896	511.56	470 40	.....	.....	1 77	.....	.....	983 73
Dec. 10, 1896.	217 58	.....	.....	.....	.....	.....	.....	217 58
Jan. 6, 1897.	134 52	.....	.....	.....	.....	.....	.....	134 52
Jan. 9, 1897.	62 60	.....	.....	.....	.....	.....	.....	62 60
Feb. 11, 1897.	210 31	461.06	.....	.....	18.17	.....	\$ 5 10	694 64
March 12, 1897.	287 88	.....	.....	.....	.....	.....	26 51	814 50
April 17, 1897.	3,583.99	.....	.....	.....	.....	.....	186 10	3,569.99
May 14, 1897.	191 14	504 98	.....	.....	3.72	.....	5 43	705 23
June 13, 1897.	127 07	.....	.....	.....	.....	.....	4 08	131 10
Total.....	\$ 16,082 40	\$ 3,431.85	.....	.....	\$ 58.81	.....	\$ 167.17	\$ 19,740 23

STATEMENT "A"—CONTINUED.

CLARKE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE- MINDED.	ORPHANS' HOME.	UNIVER- SITY.	TOTAL.
July 8, 1895.	\$ 76.88							\$ 76.88
Aug. 7, 1895.	96.04	\$ 5.66		\$ 18.53	\$ 18.65			694.94
Sept. 11, 1895.	368.06							368.06
Oct. 16, 1895.	2,722.95	5.40						3,261.93
Nov. 12, 1895.	943.70							943.70
Dec. 13, 1895.	327.40				4.06			331.46
Jan. 9, 1897.	186.89							186.89
Jan. 20, 1896.		5.40						5.40
Feb. 10, 1896.	240.07				6.44			246.51
March 14, 1896.	1,003.70							1,006.70
April 13, 1896.	3,063.73	6.18						3,679.73
May 12, 1896.	146.42		\$ 4.93		4.55			155.92
June 3, 1896.	88.19							88.19
July 13, 1896.	125.06	659.50						794.56
Aug. 10, 1896.	91.97				10.53			102.50
Sept. 12, 1896.	318.26							318.26
Nov. 3, 1896.	2,832.79							2,832.79
Nov. 24, 1893.	816.09	6.26			12.28			1,454.87
Dec. 23, 1896.	230.74							230.74
Jan. 18, 1897.	193.27	598.50						791.77
Feb. 10, 1897.	427.76				15.58		14.95	458.29
March 19, 1897.	1,199.74						27.42	1,227.16
April 24, 1897.	3,005.51	651.50					110.93	3,767.94
May 24, 1897.	253.91						7.88	261.79
June 15, 1897.	111.19						3.59	114.78
Total....	\$ 18,883.31	\$ 4,797.60	\$ 4.25	\$ 18.56	\$ 67.09		\$ 164.77	\$ 23,965.47

OLAY COUNTY.

July 12, 1895.	\$ 54.05							\$ 54.05
Aug. 12, 1895.	40.87	\$ 266.47	\$ 11.93					319.27
Sept. 14, 1895.	118.16							118.16
Oct. 24, 1895.	2,497.58							2,497.58
Nov. 18, 1895.	1,817.81	294.00						1,611.81
Dec. 17, 1895.	194.92							194.92
Jan. 17, 1896.	205.43	287.47						492.90
Feb. 7, 1896.	147.42		3.75					151.17
March 16, 1896.	1,115.00							1,115.00
April 20, 1896.	2,450.72	.78						2,451.45
May 16, 1896.	142.56	239.87						382.43
June 18, 1896.			\$ 23.80					26.80
June 22, 1896.	128.89							128.89
July 16, 1896.	50.14	261.34	.50					311.98
Aug. 14, 1896.	44.29							44.29
Sept. 13, 1896.	85.60							85.60
Oct. 21, 1896.	3,109.92							3,109.92
Nov. 18, 1896.	538.80	392.67						921.47
Dec. 15, 1896.	226.98							226.98
Jan. 18, 1897.	163.83							168.82
Feb. 17, 1897.	66.09						\$ 5.08	71.17
March 8, 1897.	1,272.52						10.93	1,283.44
April 24, 1897.	2,620.13	479.27					97.04	3,196.44
May 10, 1897.	104.12						8.85	107.97
June 16, 1897.	131.22						4.86	136.08
Total....	\$ 16,867.04	\$ 2,211.83	\$ 16.18	\$ 26.80			\$ 121.75	\$ 19,233.69

CLAYTON COUNTY.

July 12, 1895.	\$ 119.10		\$ 12.36	\$ 5.54	\$ 25.00		\$ 162.00
Aug. 14, 1895.	265.32	\$ 972.07			25.00		1,252.39
Sept. 11, 1895.	289.17		25.23	3.72	25.00		343.12
Oct. 17, 1895.	8,701.69				25.00		3,738.69
Nov. 13, 1895.	687.90	898.38			25.00		1,611.28
Jan. 9, 1896.	147.43				25.00		172.42
Feb. 11, 1896.	1,001.84			10.27	50.00		1,062.11
March 13, 1896.	2,448.84	805.01			25.00		3,278.85
April 18, 1896.	4,638.99			10.12	25.00		4,694.11
May 7, 1896.	183.75				25.00		208.75
June 4, 1896.	125.32	883.01			25.00		1,013.33
July 9, 1896.	97.01			3.09	23.00		125.10

STATEMENT "A"—CONTINUED.

CLAYTON COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
Aug. 6, 1896.	\$ 331.75	832.52				\$ 25.00		\$ 1,089.26
Sept. 12, 1896.	350.13					25 00		375.13
Oct. 19, 1896.	3,418.08					21.00		3,443.08
Nov. 16, 1896.	663.09	561.87		\$ 27.78	8 00	25 00		1,285.80
Dec. 7, 1896.	93.25				3.52	25.00		121.77
Jan. 6, 1897.	238.04					25 00		263.04
Feb. 6, 1897.	905.58	490 20				25 00		1,410.78
March 5, 1897.	2,774.76					25 00	136 31	2,946.07
April 14, 1897.	4,996 10					25 00	199.02	5,190.12
May 7, 1897.	180 80	449.41			12.19	25 00	6 70	674.10
June 19, 1897.	189.02					25.00	3.18	217.20
Total.....	\$ 27,723.95	\$ 5,867 43		\$ 65.37	\$ 56 51	\$ 600.00	\$ 345 21	\$ 34,036.47

CLINTON COUNTY.

July 23, 1895.	\$ 180 28		\$ 23.70			\$ 58 33		\$ 264.31
Aug. 17, 1895.	190 69	2,336.83			25.24	58 33		2,600 69
Sept. 14, 1895.	431.97					58 33		490 30
Oct. 28, 1895.	4,661.82					58 33		4,720.15
Nov. 27, 1895.	755.08	2,282.03			29.42	50 00		3,066 54
Dec. 20, 1895.	737.92					50 00		807.92
Jan. 23, 1896.	338 12							338.12
Feb. 13, 1896.	249 42	2,374 39			148 36	113 83		2,885.50
March 31, 1896.	2,384 81					66 67		2,451.48
April 25, 1896.	8,826 11					66 67		8,892.78
May 16, 1896.	512.53	2,422 47				93.26		3,028.26
June 17, 1896.	258 64		26.10					284.74
July 16, 1896.	187.95					66 67		254 63
Aug. 21, 1896.	164 57	2,488 54	14 14		58 17	123 34		2,798.76
Oct. 28, 1896.	4,848.76	2,537 79				123 34		7,539 69
Nov. 18, 1896.	870.48					96 67		966.25
Dec. 19, 1896.	542 86					66 67		609.53
Jan. 25, 1897.	612 85	2,630.14	12 13					3,255 12
Feb. 19, 1897.	228.86				65.63	123 34	8.40	424.22
March 22, 1897.	1,688.29					58 33	72.65	2,097.27
April 26, 1897.	9,789 40	2,578 80				58 33	451.18	12,877.71
May 22, 1897.	604 56			\$ 6.36	32 81	58 33	21 87	713.42
June 16, 1897.	180 69					51 67	7 09	239 45
Total.....	\$ 39,542 64	\$ 19,550 52	\$ 78.07	\$ 6 35	\$ 349 62	\$ 1,532 14	\$ 560.69	\$ 61,620.03

CRAWFORD COUNTY.

July 16, 1895.	\$ 57.60							\$ 57 60
Aug. 3, 1895.	224 93	184 95						409.88
Sept. 13, 1895.	1,144.63	150 00						1,294.63
Oct. 14, 1895.	4,878.15	2,636 83						7,505.00
Nov. 14, 1895.	156 65	65 70						222 35
Dec. 12, 1895.	1,061.46	696 82						1,728.28
Jan. 6, 1896.	418 14	496.32						936 46
Feb. 10, 1896.	45.55							45 55
March 12, 1896.	1,506 67	150 00						1,656 67
April 15, 1896.	4,791.58	3,000.03						7,791.61
May 12, 1896.	41 72							41 72
June 3, 1896.	373 92							373.90
July 10, 1896.	91 55							91.55
Aug. 11, 1896.	3,77 86	363.16		\$ 2 86	126 16			840 04
Sept. 8, 1896.	264 82							264 82
Oct. 12, 1896.	5,538 41	1,128 50						6,656 91
Nov. 12, 1896.	1,077.85							1,077 85
Dec. 11, 1896.	447 75							447 75
Jan. 9, 1897.	484 74							484.74
Feb. 8, 1897.	52 00	1,118.50	1 60		16 56		2 00	1,190.66
March 12, 1897.	1,312.40						17.55	1,329.95
April 12, 1897.	5,374 30	1,187 50					199.04	6,710 84
May 10, 1897.	120 69				18 52		4 47	143 66
June 8, 1896.	420 80						12.83	433.13
Total.....	\$ 30,255 65	\$ 11,085 80	\$ 1 60	\$ 2 86	\$ 161 24		\$ 235 99	\$ 41,745 54

STATEMENT "A"—CONTINUED.

DALLAS COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DRAF.	FEEBLE- MINDED	ORPHANS' HOME.	UNIVER- SITY.	TOTAL.
July 9, 1896.	\$ 149.61							\$ 149.61
July 23, 1896.		\$ 788.00			\$ 76.50			\$ 864.50
Aug. 8, 1896.	167.02							167.02
Sept. 11, 1896.	645.73							645.73
Oct. 10, 1896.	3,000.00	779.00						3,779.00
Oct. 18, 1896.	2,374.79							2,374.79
Oct. 21, 1896.		48.07						48.07
Nov. 2, 1896.		44.01						44.01
Nov. 16, 1896.	1,088.19							1,088.19
Dec. 16, 1896.	459.75							459.75
Jan. 2, 1897.	439.14							439.14
Jan. 8, 1897.		55.53						55.53
Jan. 9, 1897.		704.50						704.50
Feb. 3, 1897.					58.97			58.97
Feb. 8, 1897.	404.73							404.73
March 12, 1897.	963.80							963.80
April 13, 1897.		829.50						829.50
April 16, 1897.		42.00						42.00
April 20, 1897.	6,424.59							6,424.59
April 25, 1897.					15.54			15.54
May 6, 1897.	445.45							445.45
June 6, 1897.	186.67							186.67
July 3, 1897.	256.61							256.61
July 9, 1897.		42.00						42.00
July 11, 1897.		853.50						853.50
July 30, 1897.					54.96			54.96
Aug. 5, 1897.	170.23							170.23
Sept. 8, 1897.	577.89							577.89
Oct. 8, 1897.		945.50						945.50
Oct. 19, 1897.	5,397.66							5,397.66
Oct. 28, 1897.					8.26			8.26
Nov. 9, 1897.	795.90							795.90
Dec. 5, 1897.	439.97							439.97
Jan. 14, 1897.	505.73							505.73
Jan. 15, 1897.		954.50						954.50
Feb. 3, 1897.	263.17				29.00			292.17
March 5, 1897.	932.30						\$ 9.37	\$ 941.67
April 9, 1897.		1,025.00					85.27	1,110.27
April 16, 1897.	6,580.69						245.77	6,826.46
May 3, 1897.					31.77			31.77
May 6, 1897.	364.80						14.38	379.18
June 12, 1897.	288.79						8.79	297.58
Total.....	\$ 33,812.18	\$ 7,111.11			\$ 275.00		\$ 313.68	\$ 41,011.87

DAVIS COUNTY.

July 3, 1895.	\$ 21.20				\$ 8.55			\$ 29.75
Aug. 7, 1895.	123.15	\$ 8.54						\$ 131.69
Sept. 5, 1895.	518.69				.75			519.44
Oct. 5, 1895.	2,509.64							2,509.64
Nov. 11, 1895.	707.29	903.24						1,610.53
Dec. 5, 1895.	186.52							186.52
Jan. 11, 1896.	91.18							91.18
Feb. 10, 1896.	473.07							473.07
March 7, 1896.	946.62	776.54						1,723.16
April 6, 1896.	3,493.51							3,493.51
April 15, 1896.		749.87			4.43			754.30
May 4, 1896.	333.77							333.77
June 5, 1896.	160.96							160.96
July 3, 1896.	242.35				5.05			247.40
Aug. 3, 1896.	185.44							185.44
Sept. 9, 1896.	496.74	691.60						1,188.34
Oct. 12, 1896.	2,652.41				1.83			2,654.24
Oct. 21, 1896.		654.73						654.73
Nov. 9, 1896.	737.17							737.17
Dec. 3, 1896.	206.81							206.81
Jan. 7, 1897.	174.63							174.63
Feb. 3, 1897.	419.44				.76			420.20
March 5, 1897.	725.63	718.21					\$ 15.54	\$ 1,459.38
April 6, 1897.	3,895.06						82.66	3,977.72
May 5, 1897.	455.44	714.47					143.96	1,213.87
June 11, 1897.	177.78						16.55	184.33
Total.....	\$ 20,064.50	\$ 5,956.66			\$ 21.96		\$ 215.25	\$ 26,277.77

STATEMENT "A"—CONTINUED.

DECATUR COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE- MINDED.	ORPHANS' HOME.	UNIVER- SITY.	TOTAL.
July 5, 1895	\$ 95.46							\$ 95.46
Aug. 6, 1895	145.89							149.71
Sept. 16, 1895	336.67				4.03			336.67
Oct. 18, 1895	3,739.65	2,074.00						5,813.65
Nov. 16, 1895	675.26				14.92			591.18
Dec. 17, 1895	329.32							329.32
Jan. 15, 1896	245.74	1,170.50	13.11					1,409.35
Feb. 15, 1896	301.35				14.36			315.61
March 13, 1896	1,945.86							1,945.86
April 20, 1896	2,499.24	1,064.00						4,563.24
May 8, 1896	263.84				7.34			271.18
June 9, 1896	125.72							125.72
July 12, 1896	114.75	1,101.50						1,916.25
Aug. 6, 1896	119.22		3.06		9.88			123.16
Sept. 8, 1896	261.66							231.66
Oct. 19, 1896	4,064.88	1,179.00						5,243.88
Nov. 16, 1896	590.08				6.89			596.97
Dec. 19, 1896	294.48							294.48
Jan. 18, 1897	411.44	1,183.50						1,544.94
Feb. 10, 1897	325.03		9.87		12.26		12.06	356.22
March 10, 1897	2,001.00						23.40	2,024.40
April 19, 1897	3,658.99	1,170.00					135.13	4,959.12
May 8, 1897	298.83				8.55		10.67	307.45
June 16, 1897	156.47						5.92	162.39
Total.....	\$ 24,196.78	\$ 8,892.50	\$ 26.04		\$ 78.13		\$ 187.17	\$ 33,280.62

DELAWARE COUNTY.

July 3, 1895	\$ 123.23	\$ 84.47						\$ 157.69
Aug. 2, 1895	147.82	41.65						189.37
Aug. 20, 1895					8.90			8.90
Sept. 5, 1895	318.59	87.94						406.53
Sept. 10, 1895			16.87		16.28			33.15
Oct. 4, 1895	2,061.14	983.08						3,044.22
Oct. 5, 1895	724.94							724.94
Nov. 4, 1895	692.31	193.84						886.15
Dec. 6, 1895	177.41	425.47						602.88
Jan. 4, 1896	53.93	14.88						68.81
Feb. 4, 1896	454.45	126.95						581.40
March 5, 1896	974.94	272.97						1,247.91
April 8, 1896	4,922.27	1,759.45						6,681.72
May 2, 1896	297.45	83.30						380.75
May 8, 1896			49.31		60.57			109.88
June 2, 1896	71.44	20.06						91.50
July 2, 1896	227.89	63.62						291.51
Aug. 3, 1896	132.78	37.75						170.53
Sept. 3, 1896	300.36	84.10						384.46
Oct. 5, 1896	2,632.61	990.09						3,622.70
Nov. 5, 1896	1,109.10	311.44						1,420.54
Dec. 4, 1896	197.87	53.19						251.06
Jan. 4, 1897	68.51	18.73						87.24
Jan. 18, 1897			33.88		57.18			91.06
Feb. 4, 1897	339.78	84.09					12.50	446.46
March 4, 1897	1,014.46	262.95					37.57	1,314.97
April 7, 1897	5,587.45	1,626.50					232.36	7,446.31
April 13, 1897			36.58		21.80			58.38
May 3, 1897	300.93	264.39					11.18	576.50
June 2, 1897	165.14	42.50					6.05	213.69
June 15, 1897					18.13			18.13
Total.....	\$ 23,094.62	\$ 7,829.51	\$ 136.64		\$ 182.86		\$ 290.70	\$ 31,543.33

DES MOINES COUNTY.

July 8, 1895	\$ 148.00							\$ 148.00
Aug. 9, 1895	259.18							259.18
Sept. 9, 1895	934.03	1,605.32	1.82	35.28	27.82			2,594.25
Oct. 13, 1895	5,736.63							5,736.63
Nov. 13, 1895	944.13							944.13
Dec. 10, 1895	361.21							361.21

STATEMENT "A"—CONTINUED.

DES MOINES COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
Jan. 9, 1896.	\$ 171.07							\$ 171.07
Feb. 6, 1896.	639.94							639.94
March 9, 1896.	1,392.46							1,392.46
April 16, 1896.	7,650.80	\$ 2,673.53			\$ 119.48			10,443.81
May 7, 1896.	289.79							289.79
June 9, 1896.	104.17	1,861.74			31.88			1,499.79
July 9, 1896.	223.59							223.59
Aug. 8, 1896.	187.70							187.70
Sept. 8, 1896.	888.13							888.13
Oct. 15, 1896.	5,700.00							5,700.00
Nov. 11, 1896.	1,036.76							1,036.76
Dec. 8, 1896.	224.06							224.06
Jan. 13, 1897.	306.68							306.68
Feb. 5, 1897.	651.08	4,310.00			176.46		\$ 18.96	5,057.10
March 6, 1897.	1,698.57						59.27	1,697.84
April 17, 1897.	8,067.77						359.96	8,447.73
May 8, 1897.	306.32						14.57	412.89
June 14, 1897.	185.69						7.09	192.78
Total.....	\$ 88,012.36	\$ 9,951.19	1.82	\$ 35.28	\$ 355.64		\$ 450.87	\$ 48,816.16

DICKINSON COUNTY.

July 15, 1896.	\$ 59.53							\$ 59.53
Aug. 12, 1896.	53.74	\$ 253.00			\$ 5.69			311.43
Sept. 13, 1896.	1,374.03	252.00			25.89			1,651.92
Oct. 14, 1896.	1,235.18							1,235.18
Nov. 11, 1896.	315.19				2.33			317.51
Dec. 11, 1896.	193.64							193.64
Feb. 3, 1896.	206.51	233.37						439.78
Feb. 13, 1896.	107.14				12.50			119.64
March 28, 1896.	224.35	89.56						312.93
April 20, 1896.	3,073.56	328.07						3,401.63
May 11, 1896.	47.79				2.67			50.46
June 22, 1896.	66.36							66.36
July 13, 1896.	50.13	254.59						305.02
Aug. 14, 1896.	25.61				3.97			39.78
Sept. 16, 1896.	66.70							66.70
Oct. 17, 1896.	1,317.08	886.00						1,653.08
Nov. 5, 1896.	251.99				1.15			253.14
Dec. 10, 1896.	224.39							224.39
Jan. 8, 1897.	1,565.05							1,565.05
Feb. 12, 1897.	115.89	308.93			9.02		\$ 4.12	437.96
March 15, 1897.	194.49						7.03	201.54
April 22, 1897.	3,193.92	312.30					69.71	3,575.93
May 17, 1897.	105.80				1.78		2.77	111.35
June 14, 1897.	71.54						2.87	73.81
Total.....	\$ 14,128.11	\$ 2,415.94			\$ 64.90		\$ 86.92	\$ 16,705.96

DUBUQUE COUNTY.

Sept. 30, 1896.	\$ 4,911.27							\$ 4,911.27
Oct. 21, 1896.	2,057.11							2,057.11
Dec. 21, 1896.	5,014.28	\$ 5,459.06						10,473.36
Jan. 2, 1896.				\$ 312.91	\$ 808.42			1,121.33
March 22, 1896.	2,281.65							2,281.65
May 23, 1896.	6,087.40							6,087.40
June 1, 1896.	2,306.58							2,306.58
Aug. 3, 1896.	5,241.63							5,241.63
Aug. 31, 1896.		5,304.71						5,304.71
Oct. 5, 1896.	433.71							433.71
Nov. 2, 1896.	2,900.57							2,900.57
Dec. 5, 1896.	4,169.20							4,169.20
Dec. 18, 1896.	1,159.78							1,159.78
Jan. 2, 1897.		1,244.08						1,244.08
Jan. 25, 1897.	642.41							642.41
Feb. 25, 1897.	1,290.63						\$ 44.63	1,335.26
March 22, 1897.	239.39						127.07	366.46
April 20, 1897.	6,348.05						253.33	7,103.38
May 23, 1897.	3,629.88						136.29	3,766.17
June 21, 1897.	1,014.37						43.44	1,057.81
Total.....	\$ 52,260.88	\$ 11,907.37		\$ 312.91	\$ 808.42		\$ 604.76	\$ 65,889.84

STATEMENT "A"—CONTINUED.

EMMET COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
July 8, 1896.	\$ 43.85							\$ 43.85
Aug. 3, 1895.	40 72	\$ 357.47						298.19
Sept. 6, 1895.	101 49							101.49
Oct. 12, 1895.	2,206 54							2,206 54
Nov. 11, 1896.	877 23	412.07						789.30
Dec. 12, 1895.	203.65							203.65
Jan. 20, 1896.	224.65							224.65
Feb. 8, 1896.	68 26	460.13						528.38
March 11, 1896.	273 67							273.67
April 15, 1896.	2,760 39							2,760.39
May 6, 1896.	127.10	878.47						505.37
June 12, 1896.	109 53							109 52
July 7, 1896.	119.21							119.21
Aug. 6, 1896.	55 33	408 33						463.66
Sept. 8, 1896.	84 46							84 46
Oct. 19, 1896.	2,416 26							2,416.26
Nov. 17, 1896.	333.44	371.79						704.23
Dec. 15, 1896.	210.41							210.41
Jan. 8, 1897.	334.47							334.47
Feb. 8, 1897.	78.81	390.13	\$ 2.50					471.44
March 8, 1897.	218.96						\$ 8 11	237 07
April 15, 1897.	2,908.83						67.24	2,976 07
May 8, 1897.	92 66	420.00					3.46	516.12
June 11, 1897.	145.60						2.52	148.12
Total.....	\$ 13,532.40	\$ 2,198.39	\$ 2.50				\$ 81.33	\$ 16,814.92

FAYETTE COUNTY.

July 16, 1895.	\$ 175.63							\$ 175.63
Aug. 9, 1895.	161 14	\$ 1,432.21		\$ 8 73	\$ 7.70	\$ 66.66		1,676.44
Sept. 16, 1896.	396 87							396.87
Oct. 4, 1895.	2,000.00							2,000.00
Oct. 25, 1895.	2,009.98				13.86	99 99		2,123.83
Nov. 26, 1895.	994.39	1,492.40		14.49				2,501.28
Dec. 17, 1895.	229 75					66 66		346.41
Jan. 11, 1896.	122.06							122.06
Feb. 13, 1896.	422.13	1,484.46						1,906.59
March 16, 1896.	1,459 83				5.15	66 66		1,531.64
April 26, 1896.	5,774 36							5,774.36
May 16, 1896.	763 97	1,471.87						2,235.84
June 19, 1896.	219.12				15 92	78.61		313.65
July 16, 1896.	225 82							225.82
Aug. 11, 1896.	194 50							194.50
Sept. 10, 1896.	498.94	1,544.67			2.80	50.00		2,095.41
Oct. 24, 1896.	4,159 72							4,159.72
Nov. 21, 1896.	880 12	1,589.47			3.70	75 00		2,548.29
Dec. 15, 1896.	235 37							235.37
Jan. 16, 1897.	271.31					50.00		321.31
Feb. 15, 1897.	448.87	1,553 54					\$ 16 58	2,016.99
March 13, 1897.	1,331 76						49 22	1,380.98
April 26, 1897.	6,820.90						245 21	6,866.11
May 17, 1897.	645.11	1,547.00					12 06	2,204.17
June 17, 1897.	319 51				30.12	125.00	10.50	436.13
Total.....	\$ 30,618.65	\$ 12,115.62		\$ 22.23	\$ 79.25	\$ 678.58	\$ 833.67	\$ 43,848.99

FLOYD COUNTY.

Oct. 21, 1895.	\$ 2,563 50							\$ 2,563.50
Dec. 24, 1895.	1,863 29							1,863.29
Feb. 17, 1896.	293 45							293 45
March 12, 1896.	1,347 27							1,347.27
April 18, 1896.	2,410.74							2,410.74
May 11, 1896.	1,188.01							1,188.01
June 8, 1896.	82.89							82.89
July 21, 1896.	123.13							123.13
July 22, 1896.		\$ 4,588.24						4,588.24
Aug. 14, 1896.	91.23							91.23
Oct. 23, 1896.	2,494.07							2,494.07
Dec. 4, 1896.	1,510.89							1,510.89
Dec. 10, 1896.	298.92							298.92

STATEMENT "A"—CONTINUED.

FLOYD COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
Dec. 29, 1896.	.....	\$ 1,991.56	.....	.....	.....	.....	.....	\$ 1,991.56
Jan. 11, 1897.	\$ 207.49	.....	.....	.....	.....	.....	.....	207.49
Feb. 18, 1897.	129.99	.....	.....	.....	.....	.....	\$ 4.81	134.80
March 17, 1897.	952.89	.....	.....	.....	.....	.....	49.37	1,001.76
April 15, 1897.	2,519.62	.....	.....	.....	\$ .90	.....	93.89	2,613.84
May 18, 1897.	1,740.06	.....	.....	.....	.....	.....	64.42	1,804.50
June 10, 1897.	184.23	.....	.....	.....	.....	.....	4.24	188.47
Total....	\$ 10,851.19	\$ 6,579.80	.....	.....	\$ .90	.....	\$ 216.16	\$ 26,648.05

FRANKLIN COUNTY.

Aug. 12, 1896.	.....	\$ 622.07	.....	.....	.....	.....	.....	\$ 622.07
Oct. 5, 1896.	\$ 2,000.00	.....	.....	.....	.....	.....	.....	2,000.00
Oct. 17, 1896.	1,691.36	.....	.....	.....	.....	.....	.....	1,691.36
Nov. 12, 1896.	.....	660.34	.....	.....	.....	.....	.....	660.34
Jan. 15, 1897.	1,031.11	.....	.....	.....	.....	.....	.....	1,031.11
Feb. 15, 1897.	262.93	418.81	.....	.....	.....	.....	.....	681.74
March 19, 1897.	651.07	.....	.....	.....	.....	.....	.....	651.07
April 20, 1897.	3,794.57	552.80	.....	.....	.....	.....	.....	4,357.37
June 20, 1897.	218.01	.....	.....	.....	.....	.....	.....	218.01
July 16, 1897.	.....	588.00	.....	.....	.....	.....	.....	588.00
Aug. 19, 1897.	157.29	.....	.....	.....	.....	.....	.....	157.29
Sept. 22, 1897.	252.71	.....	.....	.....	.....	.....	.....	252.71
Oct. 19, 1897.	3,312.25	586.12	.....	.....	.....	.....	.....	3,898.38
Dec. 19, 1897.	426.13	.....	.....	.....	.....	.....	.....	426.13
Jan. 26, 1897.	491.12	544.14	.....	.....	.....	.....	.....	1,035.26
Feb. 20, 1897.	150.00	.....	.....	.....	\$ .90	.....	\$ 5.55	156.45
March 15, 1897.	431.60	.....	.....	.....	.....	.....	16.00	447.00
April 19, 1897.	4,493.00	.....	.....	.....	.....	.....	168.41	4,661.41
June 11, 1897.	323.60	523.78	.....	.....	7.70	.....	11.19	861.28
Total....	\$ 19,706.15	\$ 4,511.02	.....	.....	\$ 8.60	.....	\$ 201.15	\$ 24,426.92

FREMONT COUNTY.

July 8, 1895.	\$ 102.64	.....	.....	.....	.....	.....	.....	\$ 102.64
Sept. 6, 1895.	74.60	.....	.....	.....	.....	.....	.....	74.60
Sept. 18, 1895.	649.16	.....	.....	.....	.....	.....	.....	649.16
Oct. 23, 1895.	4,193.44	\$ 875.50	.....	.....	\$ 13.40	.....	.....	5,082.34
Nov. 18, 1895.	656.36	847.00	.....	.....	30.87	.....	.....	1,534.23
Dec. 23, 1895.	407.40	.....	.....	.....	.....	.....	.....	407.40
Jan. 10, 1896.	290.25	.....	.....	.....	.....	.....	.....	290.25
Feb. 10, 1896.	427.88	909.00	.....	.....	12.41	.....	.....	1,349.29
March 9, 1896.	1,065.93	.....	.....	.....	.....	.....	.....	1,065.93
April 17, 1896.	4,921.97	.....	.....	.....	.....	.....	.....	4,921.97
May 15, 1896.	246.01	.....	.....	.....	.....	.....	.....	246.01
June 15, 1896.	75.03	670.20	.....	.....	21.68	.....	.....	766.91
July 6, 1896.	104.59	.....	.....	.....	.....	.....	.....	104.59
Aug. 12, 1896.	108.07	.....	.....	.....	.....	.....	.....	108.07
Sept. 8, 1896.	363.65	.....	.....	.....	.....	.....	.....	363.65
Sept. 17, 1896.	.....	929.00	.....	.....	9.60	.....	.....	938.60
Oct. 22, 1896.	4,657.78	.....	.....	.....	.....	.....	.....	4,657.78
Nov. 12, 1896.	488.16	.....	.....	.....	.....	.....	.....	488.16
Nov. 19, 1896.	.....	996.50	.....	.....	7.46	.....	.....	1,003.96
Dec. 11, 1896.	414.74	.....	.....	.....	.....	.....	.....	414.74
Jan. 18, 1897.	524.33	.....	.....	.....	.....	.....	.....	524.33
Jan. 21, 1897.	.....	962.00	.....	.....	.....	.....	.....	962.00
Feb. 15, 1897.	385.06	.....	.....	.....	.....	.....	\$ 11.93	396.99
March 15, 1897.	848.36	.....	.....	.....	.....	.....	20.76	869.12
April 26, 1897.	6,041.49	832.00	.....	.....	12.32	.....	202.28	7,088.10
May 10, 1897.	154.45	.....	.....	.....	.....	.....	5.63	160.06
June 16, 1897.	189.15	.....	.....	.....	.....	.....	5.38	194.53
Total....	\$ 27,190.50	\$ 7,021.20	.....	.....	\$ 107.75	.....	\$ 245.96	\$ 34,565.43

STATEMENT "A"—CONTINUED.

GREENE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
July 16, 1895.	\$ 250.88	\$ 495.00						\$ 745.88
Aug. 13, 1895.	96 51			\$ 19.01				117.55
Sept. 17, 1895.	514.88							514.88
Oct. 16, 1895.	4,192.77	534.00						4,726.77
Nov. 19, 1895.	932.87							932.87
Dec. 16, 1895.	323.77							323.77
Jan. 11, 1896.	166.80	576.00						742.80
Feb. 6, 1896.	272 0							272.01
March 6, 1896.	774.85							774.85
April 16, 1896.	4,781.24	578.50						5,359.73
May 11, 1896.	164.29							164.29
June 12, 1896.	165.87							165.87
July 16, 1896.	156.84	599.00						745.84
Aug. 14, 1896.	91.24				\$ 11.15			106.39
Sept. 15, 1896.	379.93							379.93
Oct. 16, 1896.	4,390.55	626.50						4,957.05
Nov. 17, 1896.	867.48							867.48
Dec. 16, 1896.	876.65				1.10			877.75
Jan. 16, 1897.	805.16	566.60						771.76
Feb. 11, 1897.	237.53				1.75		\$ 8.26	247.54
March 13, 1897.	740.59						22.46	763.05
April 16, 1897.	4,742.01	602.00					175.52	5,519.53
May 15, 1897.	281.01				3.60		10.34	294.95
June 22, 1897.	185.30						6.94	192.24
Total	\$ 25,124.85	\$ 4,567.60		\$ 19.01	\$ 17.60		\$ 228.52	\$ 30,052.58

GRUNDY COUNTY.

July 16, 1895.	\$ 118.92			\$ 12.29			\$ 131.21
Aug. 9, 1895.	88.90	\$ 440.07					476.97
Sept. 28, 1895.	198.98						198.98
Oct. 3, 1895.	1,500.00						1,500.00
Oct. 17, 1895.	1,518.77	501.20					2,019.97
Nov. 19, 1895.	352.54						352.54
Dec. 16, 1895.	188.72						188.72
Jan. 9, 1896.	121.24	463.00					583.94
Feb. 7, 1896.	290.46	447.53					738.01
March 9, 1896.	725.29				23.92		749.21
April 17, 1896.	4,005.32						4,005.32
May 7, 1896.	175.62				27.33		202.95
June 5, 1896.	54.48						54.48
July 6, 1896.	90.30	4.27			14.33		108.90
Aug. 10, 1896.	39.48						39.48
Sept. 8, 1896.	175.75						175.75
Oct. 16, 1896.	3,084.66	420.00			15.00		3,519.66
Nov. 10, 1896.	351.73						351.73
Dec. 5, 1896.	78.32	459.67			9.02		547.01
Jan. 14, 1897.	144.11						144.11
Feb. 10, 1897.	254.72	472.73			13.60		741.05
March 10, 1897.	839.16						839.16
April 17, 1897.	4,105.54						4,105.54
May 10, 1897.	101.12	594.53					695.65
June 14, 1897.	106.21						106.21
Total	\$ 18,601.02	\$ 4,324.73		\$ 115.78		\$ 208.74	\$ 23,250.27

GUTHRIE COUNTY.

July 2, 1895.	\$ 154.34						\$ 154.34
July 3, 1895.	160.79						160.79
Aug. 14, 1895.	121.77	\$ 618.00	\$ 24.46		\$ 19.88		783.61
Sept. 6, 1895.	374.88						374.88
Oct. 12, 1895.	4,421.00	591.50					5,012.50
Nov. 6, 1895.	897.98				26.54		924.52
Dec. 6, 1895.	749.63						749.63
Jan. 17, 1896.	245.55	465.00	17.04				727.59
Feb. 8, 1896.	160.24				56.61		216.85
March 7, 1896.	553.65						553.65
April 15, 1896.	4,532.04	460.00					5,042.04
May 5, 1896.	270.06				17.64		287.70

STATEMENT "A"—CONTINUED.

GUTHRIE COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE- MINDED.	ORPHANS' HOME.	UNIVER- SITY.	TOTAL.
June 8, 1896	\$ 102.85							\$ 102.85
July 6, 1896	178.53							178.53
Aug. 5, 1896	90.79	\$ 588.50	\$ 18.00		\$ 30.30			726.28
Sept. 8, 1896	354.78							354.78
Oct. 19, 1896	4,108.10	505.50				\$ 10.00		4,713.60
Nov. 9, 1896	795.57				26.98			822.55
Dec. 16, 1896	533.86							533.86
Jan. 6, 1897	54.86							54.86
Feb. 5, 1897	119.78		19.00				\$ 4.83	144.26
March 8, 1897	86.84				20.00		15.86	122.70
April 23, 1897	4,949.24	703.00					183.00	5,835.24
May 10, 1897	273.57				24.79		9.92	308.28
June 4, 1897	201.49						6.48	207.97
Total.....	\$ 24,994.48	\$ 4,031.50	\$ 79.79		\$ 222.24	\$ 10.00	\$ 220.09	\$ 29,548.08

HAMILTON COUNTY.

July 12, 1895	\$ 125.40		\$ 15.86					\$ 141.26
Aug. 20, 1895	74.18		799.86		\$ 11.28			885.32
Sept. 22, 1895	480.25							480.25
Oct. 4, 1895	2,000.00							2,000.00
Oct. 21, 1895	2,411.09							2,411.09
Nov. 14, 1895	814.59				4.61			819.20
Dec. 12, 1895	219.16							219.16
Dec. 14, 1895		\$ 741.53						741.53
Jan. 11, 1896	387.61	695.34						1,082.95
Feb. 12, 1896	211.75		10.48		2.89			224.12
March 10, 1896	714.15							714.15
April 17, 1896	4,744.74	636.63						5,381.37
May 11, 1896	245.61			\$ 13.42	28.88			287.91
June 10, 1896	40.25							40.25
July 11, 1896	184.73	773.74						958.47
Aug. 15, 1896	173.74		11.52		7.80			193.06
Sept. 9, 1896	255.02							255.02
Oct. 16, 1896	4,181.80	820.87						4,992.67
Nov. 14, 1896	906.50				6.79			913.29
Dec. 15, 1896	224.64							224.64
Jan. 12, 1897	636.88							636.88
Feb. 10, 1897		895.73	7.08		17.00			919.81
March 11, 1897	516.96						\$ 18.90	535.86
April 19, 1897	5,081.34	915.18					200.00	6,196.52
May 14, 1897	189.65				7.50			197.15
June 19, 1897	81.59							81.59
Total.....	\$ 24,708.96	\$ 5,517.97	\$ 844.75	\$ 13.42	\$ 53.87		\$ 219.80	\$ 31,396.66

HANCOCK COUNTY.

July 15, 1896	\$ 98.60							\$ 98.60
Aug. 15, 1896	90.00	\$ 489.07			\$ 11.58			590.65
Sept. 20, 1896	228.00							228.00
Oct. 22, 1896	1,693.74	648.67						2,342.41
Nov. 18, 1896	536.16				3.48			539.64
Dec. 17, 1896	296.13							296.13
Jan. 12, 1897	135.00							135.00
Jan. 14, 1897		644.94						644.94
Feb. 12, 1897	461.00				17.45			478.45
March 12, 1897	678.35							678.35
April 17, 1897	2,437.00	679.93						3,116.93
May 9, 1897	147.12				3.90			151.02
June 22, 1897	78.87							78.87
July 15, 1897	96.97	616.47						713.44
Aug. 14, 1897	75.51				16.79			92.30
Sept. 16, 1897	106.10							106.10
Oct. 21, 1897	1,987.42	631.88						2,619.30
Nov. 20, 1897	593.00							593.00
Dec. 11, 1897	233.20							233.20
Jan. 16, 1898	225.00							225.00
Feb. 11, 1898	304.87	581.93					\$ 6.00	892.80
March 11, 1898	457.88						14.14	472.02
April 20, 1898	2,814.74	537.00					97.77	3,449.51
May 17, 1898	139.70						6.93	146.63
June 7, 1898	211.00						8.00	219.00
Total.....	\$ 14,561.75	\$ 4,869.89			\$ 53.20		\$ 123.84	\$ 19,548.68

STATEMENT "A"—CONTINUED.

HARDIN COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE- MINDED.	ORPHANS' HOME.	UNIVER- SITY.	TOTAL.
July 5, 1895.	\$ 98 20	\$ 1,260.47						\$ 1,358.67
Aug. 5, 1895.	106 32							106 32
Sept. 9, 1895.	201 82	1,308.45						1,504.27
Oct. 4, 1895.	1,000.00							1,000.00
Oct. 19, 1895.	2,934.29					\$ 115.69		3,050.98
Nov. 12, 1895.	940.90							940.90
Dec. 12, 1895.	400.95							400.95
Jan. 18, 1896.	214.18							214.18
Feb. 6, 1896.	295.77							295.77
March 11, 1896.	544.91	1,335 14						1,900.05
April 21, 1896.	4,983.67							4,983.67
May 12, 1896.	262.87	1,247.73						1,610.60
June 5, 1896.	160.77							160.77
July 6, 1896.	94.69							94.69
Aug. 12, 1896.	195.77							195.77
Sept. 15, 1896.	340.80	1,402 80						1,743.60
Oct. 24, 1896.	4,153.37							4,153.37
Nov. 13, 1896.	869.40							869.40
Dec. 11, 1896.	327.59							327.59
Jan. 9, 1897.	372.58	1,385 53						1,758.11
Feb. 15, 1897.	242.61						\$ 8 53	251 14
March 8, 1897.	611.07	1,334.21					21 89	1,947.17
April 22, 1897.	5,372.85						207.36	5,580.21
May 7, 1897.	243.24						8.88	252.12
June 5, 1897.	155 16						5.18	160.34
Total	\$ 25,218 78	\$ 9,868.33				\$ 116 69	\$ 251.84	\$ 34,950 64

HARRISON COUNTY.

July 15, 1895.	\$ 35 20	\$ 1,046.50		\$ 19.88	\$ 42.63			\$ 1,144.26
Aug. 15, 1895.	127.80							127.80
Oct. 2, 1895.	324.90							324.90
Oct. 24, 1895.	3,265.00	2,152.50	\$ 16 38	3 58	53.15			5,480 61
Nov. 27, 1895.	1,990.07							1,990.07
Dec. 12, 1895.	423.35							423.35
Jan. 20, 1896.	734.24							734.24
Feb. 7, 1896.	205 90							205 90
March 14, 1896.	767.65							767.65
April 29, 1896.	5,639.75							5,639.75
May 8, 1896.	637.87							637.87
June 6, 1896.	251 58							251 58
July 10, 1896.	277.93	2,417 50		26 00	108.00			2,823 43
Aug. 6, 1896.	203 95							203 95
Sept. 10, 1896.	414.74							414.74
Oct. 20, 1896.	3,952.58							3,952.58
Nov. 13, 1896.	1,279.00							1,279.00
Dec. 4, 1896.	447.15							447.15
Jan. 14, 1897.	728.84							728.84
Feb. 9, 1897.	99 07							99 07
March 10, 1897.	415.99							415.99
April 24, 1897.	6,114.86						\$ 251 30	6,366.14
May 18, 1897.	626 01	4,935 00	16 75		165.22		20.75	5,763.73
June 15, 1897.	323.81						11 28	335.09
Total.....	\$ 29,177 24	\$ 10,551 50	\$ 33 13	\$ 48.46	\$ 264 05		\$ 283 83	\$ 40,467.11

HENRY COUNTY.

July 8, 1895.	\$ 118 60							\$ 118 60
July 19, 1895.		\$ 1,193 28						1,193 28
Aug. 5, 1895.	105 62				\$ 3 96			109 58
Aug. 23, 1895.					9.99	\$ 16.66		24.65
Sept. 9, 1895.	457 57							457 57
Oct. 4, 1895.	2,000.00							2,000.00
Oct. 12, 1895.	1,203.11				9 41	24.99		1,237.51
Oct. 17, 1895.		1,152.67						1,152.67
Nov. 11, 1895.	1,152 19							1,152 19
Dec. 11, 1895.	233 79							233.79
Jan. 6, 1896.	100.45							100.45
Jan. 25, 1896.		1,214.27						1,214.27
Feb. 8, 1896.	543.43				6.56	33.32		583.31

STATEMENT "A"—CONTINUED.

HENRY COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DRAF.	FEEBLE- MINDED.	ORPHANS' HOME.	UNIVER- SITY.	TOTAL.
March 9, 1896.	\$ 1,372.42				\$ 2.12			\$ 1,374.54
April 16, 1896.	4,862.98	\$ 1,376.08						6,239.06
May 8, 1896.	351.45				5.83	\$ 24.99		382.26
June 5, 1896.	172.84				2.65			175.49
July 6, 1896.	122.01							122.01
Aug. 6, 1896.	103.18	1,480.75			6.51	16.66		1,607.05
Sept. 8, 1896.	470.52				1.00			471.52
Oct. 17, 1896.	3,808.60							3,808.60
Nov. 12, 1896.	603.20							603.20
Dec. 7, 1896.	296.03				9.45	41.65		346.13
Jan. 6, 1897.	114.59							114.59
Jan. 15, 1897.		1,190.93						1,190.93
Jan. 21, 1897.		1,284.27						1,284.27
Feb. 6, 1897.	630.50				5.00	16.66	\$ 5.25	658.01
March 10, 1897.	540.61				4.86		9.60	555.07
April 16, 1897.	6,031.78						223.00	6,254.78
April 22, 1897.		1,361.73						1,361.73
May 10, 1897.	323.14						12.00	335.14
June 5, 1897.	280.89				3.51	24.99	8.25	287.64
Total....	\$ 25,915.41	\$ 10,254.56			\$ 71.47	\$ 199.32	\$ 258.10	\$ 36,609.48

HOWARD COUNTY.

July 11, 1896.	\$ 189.94					\$ 54.72		\$ 244.66
Aug. 14, 1896.	79.00					50.00		129.00
Sept. 11, 1896.	128.47					50.00		178.47
Oct. 16, 1896.	1,811.10					50.00		1,861.10
Oct. 26, 1896.					\$ 23.50			23.50
Nov. 16, 1896.	1,170.66	\$ 785.39				50.00		2,006.05
Dec. 12, 1896.	506.27					50.00		618.27
Jan. 17, 1896.	153.84	308.26				50.00		1,012.10
Feb. 6, 1896.	187.66					50.00		237.66
March 16, 1896.	979.94					50.00		1,029.94
April 17, 1896.	2,112.71					50.00		2,162.71
May 11, 1896.	772.87	1,764.00				50.00		2,586.87
June 9, 1896.	263.37					50.00		313.37
July 9, 1896.	538.55					50.00		588.55
Aug. 12, 1896.	102.43	859.60				42.78		1,004.81
Sept. 15, 1896.	264.04					41.67		305.70
Oct. 14, 1896.	1,677.82	889.93				41.67		2,609.42
Nov. 16, 1896.	1,072.62					35.83		1,108.45
Dec. 12, 1896.	631.69					33.33		665.02
Jan. 6, 1897.	648.68							648.68
Feb. 12, 1897.	164.55					31.22	\$ 5.75	203.68
March 12, 1897.	551.27					25.00	19.76	596.03
April 14, 1897.	2,951.41	1,020.60					99.45	4,071.46
May 15, 1897.	564.71	859.09				33.33	20.87	1,528.10
June 15, 1897.	187.40					25.00	5.79	218.19
Total....	\$ 17,770.99	\$ 6,967.47			\$ 23.50	\$ 1,016.65	\$ 151.12	\$ 25,949.74

HUMBOLDT COUNTY.

July 16, 1896.	\$ 104.78							\$ 104.78
Sept. 10, 1896.	107.18	\$ 574.93						682.11
Sept. 17, 1896.	249.94							249.94
Oct. 1, 1896.	2,000.00							2,000.00
Oct. 23, 1896.	697.65	588.46						1,286.11
Nov. 20, 1896.	361.75				\$ 5.97			367.72
Dec. 17, 1896.	231.41							231.41
Jan. 15, 1896.	87.46							87.46
Feb. 8, 1896.	172.23	721.01			25.20			918.44
March 18, 1896.	545.39							545.39
April 25, 1896.	2,994.26	784.00						3,778.26
May 23, 1896.	78.48				8.18			86.66
June 10, 1896.	74.17							74.17
July 10, 1896.	130.55							130.55
Aug. 26, 1896.	81.26	720.33			7.21			818.58
Sept. 18, 1896.	127.08							127.08
Oct. 19, 1896.	2,908.04	602.06						3,510.10
Nov. 24, 1896.	565.90				11.89			577.79

STATEMENT "A"—CONTINUED.

HUMBOLDT COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FREEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
Dec. 15, 1896	\$ 800.80							\$ 800.80
Jan. 27, 1897.	108.68							108.68
Feb. 18, 1897.	88.85	\$ 695.20			\$ 8.71		\$ 8.07	790.43
March 16, 1897.	300.72						9.42	810.14
April 16, 1897.	3,441.45	633.93					187.43	4,162.81
May 15, 1897.	123.02		\$ 1.75		24.42		4.88	163.07
June 19, 1892.	94.24						3.49	97.73
Total.....	\$ 16,036.78	\$ 5,410.53	\$ 1.75		\$ 91.59		\$ 148.23	\$ 21,698.95

IDA COUNTY.

July 3, 1895.	\$ 31.40							\$ 31.40
Aug. 6, 1895.	53.49	\$ 7.52			\$ 20.61	\$ 25.32		\$ 61.42
Sept. 6, 1895.	142.70							142.70
Oct. 11, 1895.	3,116.05	7.85						3,881.05
Nov. 11, 1895.	456.60							456.60
Dec. 7, 1895.	425.82							425.82
Jan. 4, 1896.	125.11							125.11
Feb. 4, 1896.	99.50	751.50			28.35	49.65		969.00
March 7, 1896.	261.97							261.97
April 10, 1896.	3,174.53							3,174.53
May 6, 1896.	147.72	692.00			5.41	33.32		878.45
June 4, 1896.	44.60							44.60
July 6, 1896.	162.33							162.33
Aug. 7, 1896.	79.73	675.00						754.73
Sept. 4, 1896.	110.25							110.25
Oct. 12, 1896.	3,149.02	690.50				41.05		3,881.11
Nov. 9, 1896.	427.79							427.79
Dec. 4, 1896.	224.18				27.79	16.26		268.23
Jan. 11, 1897.	212.74							212.74
Feb. 5, 1897.	53.58	699.50					\$ 1.96	754.04
March 5, 1897.	205.74						7.61	212.30
April 10, 1897.	3,558.83						135.51	3,794.34
May 7, 1897.	161.65	675.00			27.03	42.06	5.96	821.71
June 14, 1897.	69.31						2.56	71.87
Total.....	\$ 16,706.64	\$ 5,700.50			\$ 119.19	\$ 208.25	\$ 153.66	\$ 22,818.24

IOWA COUNTY.

July 13, 1893.	\$ 211.97					\$ 41.67		\$ 253.64
Aug. 2, 1893.	...	\$ 865.67		\$ 19.32				\$ 884.99
Aug. 13, 1893.	165.42					41.67		207.09
Sept. 14, 1875.	482.70					41.67		524.37
Oct. 22, 1895.	4,033.88	520.60				41.67		4,596.15
Nov. 22, 1895.	861.06				\$ 13.66	46.67		921.43
Dec. 17, 1895.	1,369.53					50.00		1,419.53
Jan. 14, 1896.	129.64	789.13				50.00		908.77
Feb. 18, 1896.	307.52				22.49	50.00		380.01
March 14, 1896.	1,124.00					50.00		1,174.00
April 15, 1896.	984.73					50.00		1,034.73
May 1, 1896.	4,316.12	843.72			8.64			5,168.48
May 20, 1896.	396.47					50.00		446.47
June 11, 1896.	261.61					73.69		335.30
June 24, 1896.	10.00							10.00
July 13, 1896.	215.39					44.17		259.56
Aug. 14, 1896.	213.30	860.55			13.10	41.67		1,128.62
Sept. 11, 1896.	432.91					41.67		474.58
Nov. 2, 1896.	4,176.06	793.81			10.81	41.67		5,022.35
Nov. 24, 1896.	796.44					41.67		838.11
Dec. 18, 1896.	186.90					41.67		228.57
Jan. 15, 1897.	1,323.38					41.67		1,365.05
Feb. 15, 1897.	263.39	822.27			18.16	41.67	8.12	1,134.10
March 12, 1897.	1,061.62					41.67	29.19	1,132.78
April 22, 1897.	5,742.01	872.20				41.67	1,767.70	6,631.58
May 17, 1887.	330.51				10.19	41.67	12.12	394.49
June 14, 1897.	284.89	49.47				41.67	10.62	386.05
Total.....	\$ 22,955.96	\$ 6,727.49		\$ 19.32	\$ 97.06	\$ 1,069.86	\$ 245.65	\$ 27,994.77

STATEMENT "A"—CONTINUED.

JACKSON COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FREEL- MINDED	ORPHANS' HOME.	UNIVER- SITY.	TOTAL.
July 11, 1896	\$ 64 57					\$ 32.22		\$ 97 90
Aug. 5, 1896	50 92	\$ 441.47		\$ 34.97	\$ 6.01	32.22		566 70
Sept. 10, 1895	167 65					32.22		200 98
Oct. 2, 1896	1,000 00							1,000.00
Nov. 11, 1896	2,300 55	435.87			9 56	66 66		2,902.04
Dec. 10, 1896	550 70					32.22		581.08
Feb. 13, 1896	505 88	412.47			19 70	35 38		1,024 93
March 13, 1896	951.98					58 33		1,010 29
April 18, 1896	4,912.60							4,912.60
May 10, 1896	1,304 79				11 17	58 33		1,374.29
June 6, 1896	45 19					58.33		103.52
July 14, 1896	75 18	551.12				58.22		684 64
Aug. 12, 1896	50.01				27.12	58 33		125.46
Sept. 9, 1896	76 89					58 33		135 22
Oct. 10, 1896	1,635 78	400.87				58 33		2,094 98
Nov. 14, 1896	1,864 69				20 29	58 33		1,943 21
Dec. 14, 1896	389 18					58 33		397 51
Jan. 7, 1897	291 68					58.22		349.99
Feb. 16, 1897	231 59	430 26			61.27	58 33	\$ 2.05	783 50
March 15, 1897	649 94					58 33	23.72	731.99
April 20, 1897	3,731 74	476.46				58 33	164 40	4,430.93
May 17, 1897	2,837 67				20 27	58 33	104 95	3,021.62
June 12, 1897	50.27					58 33	2 02	110 68
Total	\$ 23,779 91	\$ 3,149 53		\$ 34 97	\$ 175 69	\$ 1,100 76	\$ 207 14	\$ 28,508 60

JASPER COUNTY.

July 12, 1895	\$ 146 80							\$ 146.80
Aug. 16, 1895	111 56							111.56
Sept. 13, 1895	296 15							296 15
Oct. 16, 1895	6,904 70							6,904.70
Nov. 13, 1895	874 34							874 34
Dec. 11, 1895	333 67							333.67
Jan. 15, 1896	209 50							209.50
Feb. 15, 1896	434 69	\$ 3,837.39			\$ 128.18	\$ 162 87		4,563.13
March 25, 1896	921 90							921 90
April 17, 1896	9,116.54							9,116 54
May 19, 1896	317 27							317.27
June 17, 1896	204.23							204.23
July 18, 1896	172.00							172.00
Aug. 17, 1896	162.14	2,453 88			64 57	83 29		2,758 88
Sept. 23, 1896	467 60							467.60
Oct. 20, 1896	7,596.62							7,596 62
Nov. 17, 1896	643 40							643.40
Dec. 24, 1896	589 54							589 54
Jan. 12, 1897	307 70							307 70
Feb. 19, 1897	300.61							300 61
March 17, 1897	9 060	2,766 87			58.75	100 02	\$ 33 64	3,879 88
April 17, 1897	9,421.67						347 55	9,769 22
May 18, 1897	403 32						12.44	505 76
June 16, 1897	274.25						9 87	284 22
Total	\$ 41,306 00	\$ 9,063 14			\$ 251 50	\$ 346 18	\$ 403 50	\$ 51,370.22

JEFFERSON COUNTY.

July 6, 1896	\$ 89.73							\$ 89.73
Aug. 6, 1896	116 84							116 84
Sept. 11, 1896	231 63				\$ 5 91	\$ 24 99		312 58
Oct. 4, 1895	2,002 00	\$ 2 084 08						4,084 08
Oct. 14, 1896	1,241 60	1,036.93				8 22		2,296 66
Nov. 11, 1895	1,731.16							1,731 16
Dec. 7, 1896	211 03				4 65	16.66		232 37
Jan. 10, 1896	41.85					16.66		58 51
Feb. 6, 1896	691.11							691.11
March 11, 1896	1,093.77	1,116 33				16 66		2,235.70
April 15, 1896	4,895 72				7 71	24 99		4,898 42
May 8, 1896	182 05							182.05
June 11, 1896	116 75	1,801.56			6.04	16 66		1,441 01
July 6, 1893	77.80							77.80

STATEMENT "A"—CONTINUED.

JEFFERSON COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE- MINDED	ORPHANS' HOME.	UNIVER- SITY.	TOTAL.
Aug. 8, 1896.	\$ 134.83							\$ 134.83
Sept. 11, 1896.	423 81	\$ 1,400.47			\$ 23.78	\$ 24.06		1,870.23
Oct. 14, 1896	3,493 26							3,493 26
Nov. 12, 1896.	1,310.52							1,310 52
Dec. 5, 1896.	267.11	1,468.59			1.40	16 64		1,743 76
Jan. 14, 1897.	114 77					16 66		131 43
Feb. 8, 1897.	773 94	1,340.74			5 96	8.33	\$ 28 32	2,154.29
March 10, 1897	1,334 67						\$2 24	1,286 91
April 14, 1897.	4,516 99					16.06	167 15	4,700 80
May 6, 1897.	763 43						28 03	790 46
June 14, 1897.	149.27						5 53	154 80
Total.....	\$ 25,910.16	\$ 9,727 70			\$ 54 45	\$ 207.92	\$ 281.27	\$ 36,181 50

JOHNSON COUNTY.

July 9, 1895.	\$ 269.34							\$ 269.34
Aug. 6, 1895.	243 91							243 91
Sept. 10, 1895.	657.03	\$ 1,390 20			\$ 66.24	\$ 310.52		2,424 29
Oct. 12, 1895.	5,152.75	2,716 00						7,863 75
Nov. 13, 1895.	1,473 40							1,473 40
Dec. 9, 1895.	431 06							431 06
Jan. 13, 1896.	277 16							277 16
Feb. 11, 1896.	845 33							845 33
March 10, 1896.	1,145.88							1,145 88
April 11, 1896.	8,366 47	4,345.13				233 31		12 944 91
May 11, 1896.	541 85							541 85
June 5, 1896.	196.53							196 53
July 9, 1896.	309 78							309 78
Aug. 6, 1896.	174 89							174 89
Sept. 9, 1896.	873.29							873 29
Sept. 9, 1896.		2,920.85						2,920 85
Oct. 19, 1896.	5,864 75							5,864 75
Nov. 12, 1896.	1,121 92							1,121 92
Dec. 5, 1896.	507.93							507 93
Jan. 16, 1897.	309 71							309 71
Feb. 6, 1897.	478 92							478 92
March 11, 1897.	1,229.15						\$ 87 28	1,316 43
April 15, 1897	8,555 06						327.76	9,182 82
May 12, 1897.	693 57	2,481 53					25 59	2,119 69
June 23, 1897.	336 19						12.19	348 38
Total.....	\$ 40,383 90	\$ 13,798 71			\$ 66 24	\$ 544 13	\$ 453 82	\$ 55,240 80

JONES COUNTY.

July 15, 1895.	\$ 103 58		\$ 8.05			\$ 41.67		\$ 153.30
Aug. 9, 1895.	114 27	\$ 1,104.13			\$ 11.70	41.67		1,271.77
Oct. 1, 1895.	2,023.70							2,023 70
Oct. 15, 1895.	2,672.21					41 67		2,613 88
Dec. 10, 1895.	999.48	26.14			8 96	83 34		1,117 92
Jan. 14, 1896.	84.62	865 17				41 67		991 46
Feb. 12, 1896.	359 68				10.93	41 67		412 28
March 16, 1896.	849 60							849 60
April 15, 1896.	7,610 83		10.58			83 34		7,704 75
May 12, 1896.	248 87	866.67			6 45	91 67		1,233 06
June 16, 1896.	89 61							89 61
July 15, 1896.	147 31	879.20	6.00			25 00		1,057 51
Aug. 18, 1896.	121 18					25 00		157 74
Oct. 15, 1896.	4,220 31	911 87			11 56	25 00		5,757 19
Nov. 17, 1896.	518 02			\$ 39.60		50 00		607 63
Dec. 14, 1896.	532 08					25 00		557 08
Jan. 13, 1897.	242.70							242 70
Feb. 9, 1897.	269 00	1,011 97	16.74		23.79	25 00	\$ 11 08	1,348 82
March 9, 1897.	1,090 60					25 00	50.00	1,155 60
April 17, 1897.	7,903 15	1,004.73				25 00	289.02	9 170 90
May 7, 1897.	294 40					25 00	10 72	330 12
June 14, 1897.	137.90				7.15	50 00	4 84	194 89
Total.....	\$ 31,056.11	\$ 6,669.18	\$ 41.87	\$ 39 60	\$ 83 54	\$ 766 70	\$ 364 80	\$ 39,040 10

STATEMENT "A"—CONTINUED.

KEOKUK COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE- MINDED.	ORPHANS' HOME.	UNIVER- SITY.	TOTAL.
July 5, 1896.	\$ 153 16					33.33		\$ 186 49
Aug. 5, 1896.	172 08	\$ 780.00	\$ 15.75		32.43	33.33		1,033.57
Sept. 5, 1896.	640.39					33.33		673.72
Oct. 15, 1895.	4,275 37	914.46				66 66		5,256 49
Nov. 5, 1896.	1,009.32				4 50	33 33		1,047.15
Dec. 7, 1896.	355.39					33 33		389 22
Jan. 3, 1896.	245 96					33 33		279 29
Feb. 12, 1896.	463.44	747.18	34.89		34 42	33.33		1,312.81
March 14, 1896.	981.64					34.33		1,014 97
April 21, 1896.	7,111 61	861.83				33.33		8,006 87
May 9, 1896.	398.90				7.26	33 33		409.49
June 6, 1896.	214.63					33.33		247 96
July 9, 1896.	172 92					15.00		187 92
Aug. 10, 1896.	210 39	1,017.33	5.80		34 67			1,268 18
Sept. 11, 1896.	599.83					16 66		616 49
Oct. 21, 1896.	4,317 06					8 33		4,325 39
Nov. 17, 1896.	996.61	1,063.98			15.56	8 33		2,074 48
Dec. 8, 1896.	417.15					8 33		425 48
Jan. 14, 1897.	276 89					8 33		285.19
Feb. 12, 1897.	393 71	971 12	13.79		12.94		\$ 12 85	1,397 81
March 18, 1897.	951 03					16 64	1.49	1,029.18
April 20, 1897.	7,639 09					8 33	291 28	7,938 61
May 15, 1897.	623.04	848.87			14.95	8 33	18.70	1,418.89
June 11, 1897.	231 89					8 33	8.64	248.86
Total....	\$ 33,703 85	\$ 7,204.82	\$ 70 23		\$ 156 63	\$ 539 92	\$ 382.96	\$ 41,063.41

KOSSUTH COUNTY.

July 10, 1896.	\$ 243 19							\$ 243.19
Aug. 8, 1896.	105 43							105.43
Sept. 13, 1896.	1,722 14							1,722.14
Oct. 8, 1896.	2,000.00							2,000.00
Oct. 12, 1896.	1,000 00							1,000.00
Oct. 23, 1896.	515.83							515.83
Nov. 25, 1896.	802 37							802 37
Dec. 18, 1896.	498 51							498 51
Jan. 15, 1896.	439.36							439 36
Feb. 6, 1896.	281 02	\$ 2,328.01						2,619 03
March 10, 1896.	781.64			\$ 81.85	\$ 23 22			836 71
April 30, 1896.	6,677 62							6,677.62
May 19, 1896.	249 12							249 12
June 2, 1896.	127 46							127 46
July 6, 1896.	155 85	564 08			10 50			731.04
Aug. 12, 1896.	156.06	566.53			11.83			734 43
Sept. 21, 1896.	219 11							219 11
Oct. 27, 1896.	4,216 91							4,216.91
Nov. 30, 1896.	2,117 71	535 01						2,652 72
Dec. 7, 1896.	402 85							402 85
Jan. 18, 1897.	554.18							554 18
Feb. 2, 1897.	114 94	574.00					\$ 4 28	693.22
March 6, 1897.	608 68						23 60	631 28
April 21, 1897.	5,731 08	1,466 55					213 37	7,413 00
May 7, 1897.	125 00	699.73					4 64	819 37
June 12, 1897.	339 50						10.17	339 67
Total....	\$ 30,178 57	\$ 6,734.51		\$ 31.85	\$ 45 55		\$ 254 06	\$ 37,244 54

LEE COUNTY.

July 11, 1896.	\$ 321.34							\$ 321.34
Sept. 13, 1896.	1,066 05	\$ 2,196.14		\$ 28 38	\$ 48.53			3,294.10
Oct. 14, 1896.	6,237 35							6,237 35
Nov. 13, 1896.	1,113 00							1,113.00
Dec. 13, 1896.	414.70							413.70
Jan. 15, 1896.	378 78	2,245.14			55.59	\$ 22.77		2,602 28
Feb. 14, 1896.	648 24							643 24
March 13, 1896.	1,494.33	2,325 53	\$.85		85 14	16.66		3,923 43
April 14, 1896.	8,780 85							8,780 85
May 14, 1896.	599.79							599.79
June 15, 1896.	45.96	2,487.33			53 51	53.33		2,620.06

STATEMENT "A"—CONTINUED.

LEE COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FREBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
July 27, 1896.	\$ 850 47							\$ 350 47
Aug. 17, 1896.	814.73							814.73
Sept. 15, 1896.	718.84							718.84
Oct. 16, 1896.	6,231 45	\$ 2,564 82			\$ 70.16	\$ 24.90		8,881.42
Nov. 10, 1896.	834 70							834 70
Dec. 16, 1896.	856 92							346 93
Jan. 12, 1897.	546 20	2,882.80			46 82	33.32		2,008 14
Feb. 11, 1897.	701.62	2,867 18			65.17	8.33	\$ 25.98	2,156.12
March 15, 1897.	1,918 04						71 04	1,989.08
April 12, 1897.	8,999 98						300.41	9,299.00
May 12, 1897.	431.77						15.90	447 76
June 14, 1897.	175.28	2,466 79			47 69	33 33	6.83	2,683 91
Total....	\$ 42,652 83	\$ 18,655 69	\$.85	\$ 28 88	\$ 467.61	\$ 172 71	\$ 519 25	\$ 63,697 33

LINN COUNTY.

July 6, 1895.	\$ 2,834.44	\$ 168.00			\$ 116 67			\$ 673.61
Aug. 6, 1895.	418 40				126.32			544 62
Sept. 7, 1895.	912 81	42.00			272 70			1,227 51
Oct. 5, 1895.	4,000 00				1,000.00			5,000.00
Oct. 19, 1895.	1,683 16	1,399 24						3,082 40
Nov. 14, 1895.	1,883 48	563 84						2,447 32
Dec. 12, 1895.	722 88	258 87						981.55
Jan. 12, 1896.	706 12	379 84						1,085 96
Feb. 10, 1896.	893 11	178 33						1,071 44
March 27, 1896.	2,407 78	523 56						2,931 34
April 25, 1896.					89.31			89 31
May 6, 1896.	10,819 78	2,629 84						12,448.62
May 16, 1896.	1,497 35				\$ 290 45			1,787 80
June 10, 1896.	668.28		\$ 112 66					780 94
July 7, 1896.	450 28				90 04			540 32
Aug. 6, 1896.	404 62				92 92			497 54
Sept. 10, 1896.	1,171.93				264.86			1,436 79
Oct. 19, 1896.	5,263 49	1,515 78						6,779 27
Nov. 19, 1896.	1,897 63	377 01						2,274 64
Dec. 9, 1896.	616 15	163 04						779 19
Jan. 11, 1897.	1,038 42	207 37						1,245 79
Feb. 8, 1897.	755 94							755 94
March 16, 1897.	2,393 31						\$ 27.97	2,421 28
April 29, 1897.	11,799 60						64.69	11,864 29
May 12, 1897.	941 56						527 05	1,468 61
June 24, 1897.	863 87						36 36	900 23
Total....	\$ 54,751 81	\$ 8,406 52	\$ 112 66	\$ 716 77	\$ 1,604 90		\$ 711 78	\$ 66,304 44

LOUISA COUNTY.

July 17, 1895.	\$ 61.11							\$ 61.11
July 30, 1895.		\$ 2,000 00						2,000 00
Aug. 14, 1895.	95.91							95 91
Sept. 13, 1895.	112.01							112 01
Oct. 3, 1895.	2,000.00							2,000 00
Oct. 16, 1895.	1,053 84							1,053 84
Nov. 16, 1895.	416 94							416 94
Dec. 28, 1895.	248 59							248 59
Jan. 15, 1896.	89 03							89 06
Feb. 22, 1896.	220 30							220 30
March 19, 1896.	561 68							561 68
April 17, 1896.	3,785 66							3,785 66
May 18, 1896.	126.71							126 71
June 15, 1896.	82.34							82 34
June 15, 1896.		2,000.00		\$ 20.56	\$ 106 14	\$ 123.56		2,200 26
July 13, 1896.	81.04							81 04
Aug. 20, 1896.	66 89							66 89
Sept. 23, 1896.	805 4							805 41
Oct. 28, 1896.	2,028 26							2,028 26
Nov. 25, 1896.	327.79							327 79
Dec. 11, 1896.	283.32							283 32
Jan. 22, 1897.	207 46							207 46
Feb. 15, 1897.	17.23							17 23
March 8, 1897.	301.74						\$ 8.70	310 44
April 24, 1897.	4,268 30						16.97	4,285 27
May 11, 1897.	232.46						157.76	390 22
June 11, 1897.	96 32						8 17	104 49
Total....	\$ 18,179 37	\$ 4,000 00		\$ 20.56	\$ 106 14	\$ 123 76	\$ 190.01	\$ 22,639 44

STATEMENT "A"—CONTINUED.

LUCAS COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE- MINDED.	ORPHANS' HOME.	UNIVER- SITY.	TOTAL.
July 8, 1895.	\$ 82 88							\$ 82 88
Aug. 6, 1895.	85 94							85 94
Sept. 9, 1895.	323 57							323 57
Sept. 9, 1895.	2,497 61							2,497 61
Oct. 14, 1895.		\$ 1,500 00						1,500 00
Nov. 8, 1895.	1,308 21							1,308 21
Dec. 6, 1895.	875 10	300 00						1,175 10
Jan. 10, 1896.	283 50							283 50
Feb. 10, 1896.	285 46			\$ 62 92	\$ 88 02			446 40
March 12, 1896.	600 58	1,000 00						1,600 58
April 15, 1896.	3,121 70	1,128 00			28 85			4,278 55
May 14, 1896.	353 98	435 63						789 61
June 12, 1896.	108 69							108 69
July 11, 1896.	115 97							115 97
Aug. 12, 1896.	107 22							107 22
Sept. 14, 1896.	423 10				42 60			465 70
Oct. 19, 1896.	2,041 60	2,120 50						4,162 10
Nov. 18, 1896.	470 00							470 00
Dec. 16, 1896.	208 53							208 53
Jan. 18, 1897.	155 59							155 59
Feb. 10, 1897.	272 18	1,006 00			18 87		\$ 6 63	1,303 68
March 18, 1897.	480 99						20 15	501 14
April 19, 1897.	3,498 24	2,193 00			21 09		122 40	5,840 73
May 17, 1897.	519 15						18 70	537 85
June 19, 1897.	183 33	1,118 33			10 70		4 94	1,272 33
Total....	\$ 18,806 38	\$ 10,801 46		\$ 62 92	\$ 210 12		\$ 179 23	\$ 30,060 23

LYON COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE- MINDED.	ORPHANS' HOME.	UNIVER- SITY.	TOTAL.
July 13, 1895.	\$ 154 73							\$ 154 73
Aug. 9, 1895.		\$ 405 00		\$ 5 43	\$ 6 79			417 22
Sept. 14, 1895.	315 38							315 38
Oct. 14, 1895.	4,511 53							4,511 53
Nov. 15, 1895.	1,188 40	438 20			1 23			1,627 83
Dec. 28, 1895.	65 36							65 36
Jan. 13, 1896.	921 60	878 00						1,799 60
Feb. 12, 1896.	58 85				12 82			71 67
March 12, 1896.	2,968 96							2,968 96
April 15, 1896.	2,665 93							2,665 93
May 11, 1896.	114 90	843 00			4 06			961 96
June 12, 1896.	107 62							107 62
July 13, 1896.	59 13	318 00						377 13
Aug. 12, 1896.	66 14				7 99			74 13
Sept. 11, 1896.	2,295 51							2,295 51
Oct. 14, 1896.	2,400 41	236 58						2,636 99
Nov. 12, 1896.	1,006 34							1,006 34
Dec. 14, 1896.	238 99							238 99
Jan. 16, 1897.	841 24	277 20						1,118 44
Feb. 12, 1897.	40 19				13 37			53 56
March 13, 1897.	2,562 43						\$ 1 51	2,577 31
April 14, 1897.	8,105 55	308 80					115 06	8,529 41
May 12, 1897.	191 13				7 70		7 20	206 03
June 14, 1897.	232 08						8 41	240 49
Total....	\$ 26,000 29	\$ 2,748 79		\$ 5 45	\$ 54 96		\$ 146 06	\$ 28,955 55

MADISON COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE- MINDED.	ORPHANS' HOME.	UNIVER- SITY.	TOTAL.
July 26, 1895.	\$ 106 61				\$ 4 25	\$ 775 50		\$ 946 36
Aug. 15, 1895.	106 58							106 58
Sept. 17, 1895.	369 41							369 41
Oct. 3, 1895.	1,500 00							1,500 00
Oct. 11, 1895.	2,320 21	\$ 300 00						2,620 21
Nov. 14, 1895.	1,047 02					311 05		1,358 07
Dec. 14, 1895.	478 23	678 50				809 68		1,966 41
Jan. 17, 1896.	364 27							364 27
Feb. 11, 1896.	235 05							235 05
March 13, 1896.	628 75							628 75
April 21, 1896.	4,665 73							4,665 73
May 14, 1896.	263 17	1,000 00	\$ 74 44		121 00	500 00		1,958 61
June 16, 1896.	253 42							253 42

STATEMENT "A"—CONTINUED.

MADISON COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FREBLE-MINDED.	ORPHANS' HOME.	UNIVER-SITY.	TOTAL.
July 17, 1896.	\$ 140 79							\$ 140 79
Aug. 17, 1896.	151 92	\$ 1,395.00	\$ 19.21	\$ 5.60	\$ 85.94	\$ 401.06		2,051.73
Sept. 14, 1896.	552 36							552 36
Oct. 17, 1896.	4,106 20							4,106 20
Nov. 10, 1896.	729 60							729 60
Dec. 14, 1896.	291 04							291 04
Jan. 12, 1897.	349.61							349.61
Feb. 20, 1897.	249.10						\$ 9 23	258 33
March 12, 1897.	741.15						27.45	768 60
April 19, 1897.	4,697 42						143 94	4,741 36
May 11, 1897.	253 60	2,208.00	6.85		96.56	1,809.47	9 38	4,333.73
June 22, 1897.	543 73						20.10	563.83
Total.....	\$ 21,083.02	\$ 5,581.50	\$ 100 50	\$ 5.60	\$ 267.75	\$ 4,609 76	\$ 210.10	\$ 25,908 23

MAHASKA COUNTY.

July 11, 1896.	\$ 184 91	\$ 1,332 33			\$ 12.74	\$ 514 16		\$ 2,044.17
Aug. 9, 1896.	126 16	1,854.23		\$ 21.93	12.03	237.50		1,761 57
Sept. 16, 1896.	512 66							512 66
Oct. 26, 1896.	5,198 81							5,198 81
Nov. 22, 1896.	929 87							929 87
Dec. 20, 1896.	391 50							391 50
Jan. 17, 1896.	261 53	1,283 33			5.70	1,305 23		2,890 86
Feb. 15, 1896.	522 75							522 75
March 20, 1896.	1,263 88							1,263 88
April 13, 1896.	5,500 00							5,500 00
May 4, 1896.	844 27	1,183 00			37.53	650.01		2,714 81
May 16, 1896.	348 44	1,153 69						1,502 03
June 9, 1896.	138 03							138 03
July 19, 1896.	170 63							170 63
Aug. 8, 1896.	159 14	1,015.80		.30				1,205 24
Sept. 11, 1896.	489 97				23.25	1,300.02		1,815 24
Oct. 23, 1896.	5,106 36							5,106 36
Nov. 20, 1896.	893 90	1,190.92						2,084 82
Dec. 11, 1896.	353 18							353 18
Jan. 14, 1897.	363.75							363 75
Feb. 18, 1897.	423.69						\$ 14 48	418 17
March 20, 1897.	1,498.39	1,206 40					52.70	2,756 49
April 17, 1897.	4,500 10							4,500 00
May 5, 1897.	2,278 39				25.19	842.62	285 54	3,431 64
May 18, 1897.	403 25						13 23	417 06
June 11, 1897.	210.18	1,295.93					7 02	1,512.13
Total....	\$ 33,128 67	\$ 11,044 57		\$ 22 23	\$ 118.44	\$ 4,849 49	\$ 373.57	\$ 49,536 97

MARION COUNTY.

July 16, 1896.	\$ 115.99		\$ 52.44			\$ 38 33		\$ 201.76
Aug. 16, 1896.	204 52	\$ 1,233.53			\$ 12.10	33 33		1,488.48
Sept. 11, 1896.	400 97					33 33		434 20
Oct. 26, 1896.	4,936.8-	1,123.73				33 31		6,093 94
Nov. 18, 1896.	677 60				8 91	33 33		719 84
Dec. 17, 1896.	319 91					33 33		353 24
Jan. 18, 1896.	185.81	1,133 20			28.76	33 83		1,400 10
Feb. 8, 1896.	344 98				49.22	33 33		427 03
March 14, 1896.	1,685.11					31 33		1,718 44
April 22, 1896.	6,100.31	1,201.93				33 33		7,398 57
May 8, 1896.	291.52				14.48	33 33		339 33
June 10, 1896.	312 43					33 33		345 81
July 10, 1896.	307 57					33 33		340 90
Aug. 8, 1896.	189.68	1,326.93	6 55		14.71			1,537 87
Sept. 11, 1896.	403 85							403 85
Oct. 22, 1896.	4,554.81	1,260 46				85 83		5,901.10
Nov. 14, 1896.	723.53				17 85	25 00		765 88
Dec. 11, 1896.	389 46					25 00		414.46
Jan. 19, 1897.	290 31	1,193.74	9.80			25 00		1,518 65
March 12, 1897.	1,581 96					60 00	\$ 57.86	1,699 84
April 24, 1897.	7,099 31	1,313 67				25 00	26 1 43	8,700 41
May 8, 1897.	229 06				13 26	25 00	10.69	338.01
June 14, 1897.	231.10					25 00	8.56	264 66
Total.....	\$ 31,688 72	\$ 9,814.19	\$ 68 50		\$ 158.89	\$ 719.12	\$ 339 56	\$ 43,739 07

STATEMENT "A"—CONTINUED.

MARSHALL COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
July 12, 1895.	\$ 147.93							\$ 147.93
Aug. 16, 1895.	172.58							172.58
Sept. 17, 1895.	505.44							505.44
Oct. 7, 1895	3,003.00		\$ 800.34	17.14	\$ 19.61	\$ 81.11		3,918.20
Nov. 19, 1895.	3,499.20							3,499.20
Dec. 21, 1895.	616.84							616.84
Jan. 18, 1896.	216.02							216.02
Feb. 13, 1896.	112.16							112.16
March 16, 1896.	1,222.92							1,222.92
April 22, 1896.	6,530.92	\$ 1,753.14			60.26	266.64		8,740.96
May 14, 1896.	330.22							330.22
June 17, 1896.	205.44							205.44
July 13, 1896.	142.25							142.25
July 23, 1896.		1,977.26			32.03	89.44		2,098.73
Aug. 14, 1896.	161.67							161.67
Sept. 11, 1896.	94.92							94.92
Oct. 21, 1896	6,153.01							6,153.01
Nov. 16, 18-6.	691.64							691.64
Dec. 21, 1896	608.11							601.11
Jan. 22, 1897.	189.55	897.37			82.53	48.80		1,217.25
Feb. 11, 1897.	182.51						\$ 6.76	189.27
March 12, 1897.	211.00						34.00	245.00
April 21, 1897.	8,116.86						300.66	9,417.52
May 20, 1897.	223.83						7.49	231.32
June 19, 1897.	273.81						8.23	282.07
Total.....	\$ 33,732.86	\$ 4,657.77	\$ 800.34	17.14	\$ 194.45	\$ 485.99	\$ 357.14	\$ 40,245.69

MILLS COUNTY.

July 6, 1895.	\$ 215.74							\$ 215.74
Sept. 5, 1895.	244.65							244.65
Sept. 30, 1895.	1,200.00							1,200.00
Oct. 25, 1895.	2,992.51							2,992.51
Nov. 18, 1895.	753.88							758.88
Dec. 12, 1895.	179.78							179.78
Jan. 16, 1896.	116.69							116.69
Jan. 20, 1896.		\$ 2,000.00						2,000.00
Feb. 15, 1896	244.08							244.08
March 7, 1896.	851.27							851.27
March 13, 1896.	1,230.00							1,230.00
April 25, 1896.					\$ 356.59			356.59
April 30, 1896.	4,806.88							4,806.88
May 15, 1896.	218.09	2,000.00						2,218.09
June 15, 1896.	139.48	2,000.00						2,139.48
July 15, 1896.	94.22							94.22
July 25, 1896.		1,000.00						1,000.00
July 25, 1896.				\$ 195.18	123.06			318.24
Aug. 15, 1896.	70.14							70.14
Sept. 15, 1896.	870.23							870.23
Oct. 23, 1896.	3,957.60							3,957.60
Nov. 20, 1896	643.77	3,000.00						3,643.77
Dec. 16, 1896.	148.39							148.39
Jan. 18, 1897.	223.21							223.21
Feb. 15, 1897.	188.52							188.52
Feb. 19, 1897.							\$ 4.70	4.70
March 16, 1897.	671.84						18.20	689.54
April 26, 1897.	5,335.10						197.63	5,533.73
May 1, 1897.		2,239.73			181.71			2,371.44
May 17, 1897.	239.81						7.79	246.60
June 11, 1897.	126.43						4.82	131.05
Total.....	\$ 25,216.81	\$ 12,239.73		\$ 195.18	\$ 611.36		\$ 232.94	\$ 33,496.02

MITCHELL COUNTY.

July 9, 1895	\$ 91.89							\$ 91.89
Aug. 13, 1895.	63.61							63.61
Sept. 9, 1895.	166.12				\$ 1.60			167.72
Sept. 23, 1895.		\$ 651.47						651.47
Oct. 16, 1895	1,677.32							1,677.32
Nov. 18, 1895.	1,293.80	698.13						1,996.93

STATEMENT "A"—CONTINUED.

MITCHELL COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
Dec. 11, 1895	\$ 163 87				\$ 1 61			\$ 165 51
Jan. 17, 1896	66 35							66 35
Feb. 10, 1896	189 95							189 95
March 13, 1896	538 20	\$ 736 41						1,274 61
April 16, 1896	2,570 28				.84			2,571 12
May 11, 1896	876 88	777 93						1,654 81
June 15, 1896	102 56							102 56
July 14, 1896	118 84	861 93						980 77
Aug. 14, 1896	86 93							86 93
Sept. 16, 1896	279 94							279 94
Oct. 16, 1896	1,695 40							1,695 40
Nov. 17, 1896	1,001 95							1,001 95
Dec. 17, 1896	609 02				61 18			670 20
Jan. 18, 1897	113 04							113 04
Feb. 16, 1897	171 88						\$ 5 56	177 44
March 22, 1897	472 31	1,678 60			1 98		17 45	2,170 34
April 20, 1897	2,718 90				2 40		100 70	2,822 00
May 19, 1897	1,026 60	787 27			3 42		53 28	1,870 57
June 16, 1897	99 46						3 52	102 98
Total.....	\$ 61,140 10	\$ 6,191 74			\$ 79 06		\$ 180 51	\$ 22,885 41

MONONA COUNTY.

July 15, 1895	\$ 136 22	\$ 100 00						\$ 236 22
Aug. 14, 1895	75 78	100 00						175 78
Sept. 17, 1895	181 81	100 00						281 81
Oct. 23, 1895	2,851 00	203 00						3,051 00
Nov. 19, 1895	152 10	100 00						252 30
Dec. 18, 1895	362 68	100 00						462 68
Jan. 16, 1896	363 22	200 10						563 32
Feb. 5, 1896	161 92	150 00						311 92
March 11, 1896	449 84	200 00						649 84
April 20, 1896	3,474 14	500 00						3,974 14
May 8, 1896		200 00						200 00
June 6, 1896	59 44	1,500 10						1,559 44
June 11, 1896		95 00		\$ 6 95	\$ 121 70			223 65
July 9, 1896	123 28							123 28
Aug. 5, 1896	84 62							84 62
Sept. 23, 1896	181 38							181 38
Oct. 23, 1896	2,415 09	554 50						2,969 59
Nov. 18, 1896	553 20							553 20
Dec. 11, 1896	291 85	814 00						1,105 85
Jan. 13, 1897	688 60							688 60
Feb. 6, 1897	178 73	625 97			79 02		\$ 6 12	889 84
March 8, 1897	231 02						8 12	239 14
April 28, 1897	3,354 60	568 00					136 05	4,058 65
May 11, 1897	212 04						7 63	219 67
June 12, 1897	175 81						6 49	182 30
Total.....	\$ 18,613 65	\$ 6,107 47		\$ 6 95	\$ 200 72		\$ 161 41	\$ 23,098 20

MONROE COUNTY.

July 25, 1896	\$ 109 61							\$ 109 61
Aug. 10, 1896	109 91							109 91
Aug. 21, 1895		\$ 973 94						973 94
Aug. 30, 1895		523 60						523 60
Sept. 14, 1895	263 37							263 37
Oct. 18, 1895	2,749 40							2,749 40
Nov. 18, 1895	737 28							737 28
Dec. 14, 1895	203 78							203 78
Jan. 11, 1896	762 81							762 81
Feb. 12, 1896	814 62							814 62
March 7, 1896	1,379 91							1,379 91
April 15, 1896	3,498 65							3,498 65
May 11, 1896	241 32							241 32
June 10, 1896	92 83	2,464 92						2,557 75
July 10, 1896	88 76							88 76
Aug. 11, 1896	93 14							93 14
Sept. 8, 1896	241 65							241 65
Oct. 16, 1896	8,346 19							8,346 19

STATEMENT "A"—CONTINUED.

MONROE COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
Nov. 16, 1896.	\$ 481.74							\$ 481.74
Dec. 8, 1896.	170.83							170.83
Jan. 8, 1897.	149.53							149.53
Feb. 12, 1897.	405.02	\$ 1,147.07						1,552.09
March 12, 1897.	1,452.41						14.08	1,466.49
April 17, 1897.	3,589.81						51.28	3,641.09
May 6, 1897.	206.04						183.22	3,824.31
May 20, 1897.		1,267.93					9.50	2,091.81
June 9, 1897.	137.70						5.18	142.88
Total.....	\$ 20,956.91	\$ 6,377.47					\$ 193.2	\$ 27,527.58

MONTGOMERY COUNTY.

July 15, 1895.	\$ 73.48		\$.25			\$ 8.33		\$ 83.06
July 19, 1895.		\$ 1,018.50			\$ 9.51			1,028.01
Aug. 10, 1895.	102.98					8.33		111.31
Sept. 7, 1895.	407.98					8.33		416.31
Oct. 4, 1895.	2,000.00					8.33		2,008.33
Oct. 11, 1895.	2,417.04	984.50						3,401.54
Oct. 14, 1895.		42.00						42.00
Nov. 11, 1895.	870.78				20.83	8.33		899.94
Dec. 9, 1895.	519.73					8.33		528.06
Jan. 14, 1896.	679.05	900.00	4.50			8.33		1,591.88
Feb. 15, 1896.	109.90	42.00			61.65	16.66		230.20
March 12, 1896.	548.99					8.33		557.32
April 16, 1896.	4,907.55	940.00				8.33		5,855.88
May 11, 1896.	406.38	42.00			12.17	8.33		468.88
June 12, 1896.	133.28					8.33		141.61
July 10, 1896.	101.20					8.33		109.53
Aug. 14, 1896.	95.70	1,141.00			30.94	8.33		1,276.97
Sept. 13, 1896.	873.15					8.33		881.48
Oct. 22, 1896.	4,331.15					.83		4,331.98
Dec. 4, 1896.	961.32	1,153.00			15.86			2,150.81
Dec. 14, 1896.	261.32							261.32
Jan. 15, 1897.	424.84	1,040.50						1,465.34
Feb. 15, 1897.	49.15	42.00			61.21		1.88	157.24
March 16, 1897.	559.12						17.06	576.18
April 16, 1897.	5,897.53						189.85	6,087.38
May 12, 1897.	198.29	865.50			22.15		7.20	1,093.14
June 12, 1897.	840.37						9.06	849.43
Total.....	\$ 20,696.18	\$ 8,164.00	\$ 4.75		\$ 239.84	\$ 134.11	\$ 235.05	\$ 29,272.88

MUSCATINE COUNTY.

July 16, 1895.	\$ 92.20					\$ 83.33		\$ 175.53
Aug. 13, 1895.	90.44	\$ 558.80		\$ 7.77		83.33		740.14
Sept. 16, 1895.	234.62				\$ 39.32	75.00		348.94
Oct. 22, 1895.	6,457.82					75.00		6,532.82
Nov. 18, 1895.	443.87	550.69			11.43	75.00		1,080.99
Dec. 17, 1895.	254.89					75.00		329.89
Jan. 15, 1896.	215.28					74.44		289.72
Feb. 14, 1896.	634.64				19.68	75.00		729.32
March 18, 1896.	1,572.01					79.44		1,651.45
April 22, 1896.	7,161.71	394.32				91.67		7,647.71
May 12, 1896.	161.74				26.69	91.67		280.10
May 20, 1896.		372.87			.10			373.97
June 6, 1896.	100.01					91.67		191.68
July 15, 1896.	76.13					91.67		167.80
Aug. 15, 1896.	126.70				12.77	91.67		231.14
Sept. 16, 1896.	435.45	895.28				91.67		908.40
Oct. 21, 1896.	6,840.67					91.67		6,932.34
Nov. 16, 1896.	311.88	341.60			20.24	91.67		765.39
Dec. 11, 1896.	274.55					91.67		366.22
Jan. 16, 1897.	261.39					91.67		353.06
Feb. 17, 1897.	699.61	504.46			39.67	91.67	25.46	1,260.87
March 16, 1897.	2,588.79					91.67	95.50	2,775.05
April 22, 1897.	6,797.19					91.67	264.65	7,173.51
May 17, 1897.	175.81	790.07			23.71	91.67	6.08	1,067.29
June 15, 1897.	108.73					91.67	3.84	190.24
Total.....	\$ 20,109.62	\$ 2,907.93		\$ 7.77	\$ 186.61	\$ 2,073.98	\$ 415.57	\$ 23,291.50

STATEMENT "A"—CONTINUED.

O'BRIEN COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FREBLE- MINDED.	ORPHANS' HOME.	UNIVER- SITY.	TOTAL.
July 15, 1895	\$ 50.11					\$ 33.32		\$ 83.44
Aug. 16, 1895	118.50	\$ 581.93				35.83		736.26
Sept. 14, 1895	81.90							84.90
Sept. 28, 1893	1,963.79							1,963.79
Sept. 18, 1895	3,617.33					16.67		3,634.00
Nov. 20, 1893	584.58	294.00				33.34		911.92
Dec. 16, 1895	400.25					16.67		416.92
Jan. 13, 1896	265.55							265.55
Feb. 13, 1896	124.34	323.86			\$ 2.17	23.34		433.71
March 14, 1896	288.39					16.67		305.06
April 18, 1896	5,895.35					16.67		5,912.02
May 14, 1896	128.03	414.40						542.43
June 17, 1896	84.40				5.09	16.67		106.16
July 10, 1896	67.80					16.67		84.47
Aug. 10, 1896	65.51	513.81			5.10			584.42
Sept. 9, 1896	117.57					16.67		134.24
Oct. 22, 1896	5,325.06					16.67		5,341.73
Nov. 19, 1896	572.01					16.67		588.68
Dec. 21, 1893	264.63							264.63
Jan. 9, 1897	195.70	568.39				23.34		797.43
Feb. 17, 1897	66.38	530.13				16.67	1.43	614.61
March 16, 1897	245.61						9.10	254.71
April 21, 1897	6,143.18						138.70	6,301.88
May 11, 1897	238.16						10.60	238.76
June 17, 1897	112.51						4.35	117.86
Total	\$ 27,165.71	\$ 3,229.52			\$ 12.36	\$ 335.86	\$ 184.18	\$ 30,924.63

OSCEOLA COUNTY.

July 17, 1893	\$ 66.43							\$ 66.43
Aug. 14, 1893	24.81	\$ 81.20		\$ 6.67				113.68
Sept. 18, 1895	103.29							103.29
Oct. 14, 1893	3,389.79							3,389.79
Nov. 18, 1895	502.19	109.20						611.39
Dec. 18, 1895	296.25							296.25
Jan. 18, 1896	144.05							144.05
Feb. 17, 1896	49.29	93.33						142.72
March 17, 1896	252.81							252.81
April 17, 1896	3,613.96							3,613.96
May 14, 1896	77.37	.84						161.37
June 16, 1896	51.60							51.60
July 16, 1896	44.51							44.51
Aug. 14, 1896	20.62							20.62
Sept. 18, 1896	71.67							71.60
Oct. 19, 1896	3,369.41							3,369.41
Nov. 18, 1896	454.63							454.63
Dec. 15, 1896	232.03	217.94						450.97
Jan. 13, 1897	243.01							243.01
Feb. 16, 1897	66.18						2.18	68.36
March 11, 1897	169.05						5.81	164.86
April 17, 1897	3,073.17						63.70	3,736.87
May 17, 1897	102.45						3.68	106.11
June 15, 1897	71.01	189.93					1.97	261.91
Total	\$ 17,111.32	\$ 775.60		\$ 6.67			\$ 76.34	\$ 17,975.93

PAGE COUNTY.

July 12, 1893	\$ 169.13							\$ 169.13
Aug. 12, 1895	188.13	\$ 1,499.50		\$ 4.63	\$ 27.89			1,719.65
Sept. 16, 1895	626.67							626.67
Oct. 16, 1895	6,344.81	1,499.00						7,843.81
Nov. 18, 1893	1,440.99				11.04			1,452.03
Dec. 14, 1895	517.95							517.95
Jan. 15, 1896	219.72	1,485.00						1,704.72
Feb. 14, 1896	407.56							407.56
March 16, 1896	911.08							911.08
April 17, 1896	6,780.72	1,581.00	\$ 17.35		21.70			8,400.77
May 11, 1896	300.64							300.64
June 13, 1896	178.59		6.90	12.11	51.73			249.33

STATEMENT "A"—CONTINUED

PAGE COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
July 17, 1896.	\$ 159.79	\$ 1,717.00						\$ 1,876.79
Aug. 15, 1896.	247.03							247.03
Sept. 16, 1896.	707.60							707.60
Oct. 17, 1896.	5,729.64							5,729.64
Nov. 18, 1896.	1,008.43	1,638.50	\$ 6.05		\$ 67.84			2,715.82
Dec. 17, 1896.	523.70							523.70
Jan. 18, 1897.	986.18							986.18
Feb. 17, 1897.	371.60	1,738.00					\$ 11.70	2,121.80
March 17, 1897.	1,337.65						25.04	1,362.69
April 17, 1897.	6,747.80						249.14	6,996.94
May 17, 1897.	473.48	1,906.00					16.95	2,396.43
June 16, 1897.	234.94		21.45		87.82		8.51	352.72
Total	\$ 36,607.84	\$ 12,958.00	\$ 51.75	\$ 16.74	\$ 267.62		\$ 311.34	\$ 50,213.19

PALO ALTO COUNTY.

July 8, 1896.	\$ 71.72							\$ 71.72
Aug. 17, 1896.	81.65	\$ 279.53			\$ 2.05			363.23
Sept. 19, 1896.	155.19							155.19
Oct. 16, 1896.	3,051.89							3,051.89
Nov. 19, 1896.	777.39							777.39
Dec. 21, 1896.	369.66	252.00			12.88			634.54
Jan. 24, 1896.	208.30							208.30
Feb. 17, 1896.	125.36	256.66			16.61			398.63
March 14, 1896.	366.59							366.59
April 20, 1896.	3,326.84							3,326.84
May 21, 1896.	141.48	354.20			8.65			504.33
June 16, 1896.	83.30							83.30
July 15, 1896.	97.05							97.05
Aug. 15, 1896.	90.64	259.23			13.05			462.92
Sept. 16, 1896.	224.30							224.30
Oct. 16, 1896.	2,900.11							2,900.11
Oct. 19, 1896.	32.97							32.97
Nov. 23, 1896.	610.79	336.00			7.98			954.77
Dec. 10, 1896.	262.41							262.41
Jan. 15, 1897.	343.96							343.96
Feb. 16, 1897.	59.94	406.93			24.75		\$ 2.22	493.84
March 15, 1897.	240.78						8.93	249.69
April 15, 1897.	3,434.16						110.59	3,544.75
May 17, 1897.	148.81	493.27			9.64		4.96	656.68
June 15, 1897.	160.54						4.72	165.26
Total	\$ 17,085.86	\$ 2,787.92			\$ 94.61		\$ 131.42	\$ 19,999.80

PLYMOUTH COUNTY.

July 20, 1896.	\$ 200.19							\$ 200.19
July 26, 1896.	138.70							138.70
Aug. 24, 1896.	144.73	\$ 12.18	\$ 30.10		\$ 16.57			1,409.40
Oct. 21, 1896.	2,004.89							2,004.89
Nov. 15, 1896.	5,596.63	1,180.67			5.50			6,783.83
Nov. 26, 1896.	794.01							794.01
Dec. 13, 1896.	639.81							639.81
March 2, 1896.	678.21							678.21
March 17, 1896.	742.99							742.99
May 14, 1896.	8,572.06	1,187.20						9,759.26
May 18, 1896.	881.79	1,330.00			20.13			1,690.92
June 22, 1896.	192.80							192.80
July 26, 1896.	297.82							297.82
Aug. 12, 1896.	149.40							149.40
Sept. 18, 1896.	457.39							457.39
Nov. 11, 1896.	7,199.39	2,555.47						9,754.86
Nov. 23, 1896.	659.76							659.76
Dec. 26, 1896.	680.70							680.70
Jan. 18, 1897.	577.47							577.47
Feb. 17, 1897.	188.41	1,302.20					\$ 6.60	1,497.21
March 19, 1897.	935.39						34.06	969.87
April 28, 1897.	8,896.57						262.10	9,130.87
May 17, 1897.	313.38	1,334.67	28.25	\$ 16.60	48.87		11.81	1,753.08
June 14, 1897.	258.60						9.18	267.78
Total	\$ 40,638.02	\$ 10,098.21	\$ 58.35	\$ 16.60	\$ 100.01		\$ 323.27	\$ 51,234.53

STATEMENT "A"—CONTINUED.

POCAHONTAS COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
Oct. 9, 1895		\$ 1,218.13	\$ 13.90		\$ 44.41	\$ 99.93		\$ 1,366.40
Jan. 13, 1896		1,204.42						1,204.42
Jan. 27, 1896	\$ 598.79							598.79
Feb. 17, 1896	1,500.00							1,500.00
Feb. 26, 1896	2,000.00							2,000.00
March 3, 1896	2,000.00							2,000.00
March 12, 1896	2,636.08							2,636.08
April 23, 1896	4,756.58							4,756.58
May 20, 1896	138.80							138.80
June 8, 1896		668.27	25.43		14.90	99.96		808.56
July 16, 1896	14.18							14.18
Aug. 19, 1896	73.60							73.60
Sept. 21, 1896	118.22							118.22
Nov. 17, 1896	2,639.02							2,639.02
Dec. 16, 1896	463.10							463.10
Dec. 24, 1896	253.27							253.27
Dec. 26, 1896		1,383.27						1,383.27
Jan. 27, 1897		828.32						828.32
Feb. 6, 1897	2,046.36							2,046.36
March 17, 1897	418.23							418.23
March 29, 1897	1,486.68						\$ 15.49	1,486.68
April 16, 1897		754.60						754.60
May 31, 1897	135.46						5.08	140.48
June 15, 1897	3,454.51						124.02	3,472.53
June 29, 1897	618.18						6.35	624.63
Total....	\$ 25,242.26	\$ 6,076.01	\$ 39.23		\$ 59.31	\$ 199.98	\$ 150.58	\$ 31,767.71

POLK COUNTY.

July 17, 1895	\$ 401.61					\$ 75.54		\$ 477.17
Aug. 14, 1895	447.41	\$ 2,582.54				80.00		3,109.95
Sept. 17, 1895	1,117.98					74.3		1,191.29
Oct. 4, 1895	15,000.00							15,000.00
Oct. 26, 1895	1,642.44		\$ 35.83	\$ 41.76	\$ 145.38	61.69		1,832.09
Nov. 15, 1895	2,889.50					71.67		2,961.17
Dec. 27, 1895	2,214.22	2,721.59						5,015.31
Jan. 30, 1896	2,799.84				79.80			2,919.84
Feb. 28, 1896	737.58					150.00		887.58
March 30, 1896	1,723.39					75.00		1,824.50
April 30, 1896	19,482.00					216.65		19,598.65
May 22, 1896	1,617.18	3,009.11						4,716.29
June 22, 1896	867.54	2,867.21				120.83		3,855.58
July 23, 1896	515.41	6.07			225.72	118.67		933.87
Aug. 20, 1896	633.41					116.67		750.08
Sept. 26, 1896	1,019.35							1,019.35
Nov. 2, 1896	16,193.93	3,504.19						19,698.12
Nov. 19, 1896	2,443.61	3,563.69				120.56		6,133.86
Dec. 31, 1896	2,228.28	3,520.71			178.24	338.44		6,188.57
Jan. 30, 1897	3,425.73					126.03		3,551.73
Feb. 26, 1897	704.81	85.58					\$ 23.56	728.37
March 24, 1897	1,874.24				53.90	246.67	66.72	2,279.09
April 30, 1897	20,293.01		14.69		104.47	158.89	847.74	21,413.80
May 18, 1897	1,523.81						55.78	1,581.59
June 18, 1897	922.70	4,165.47	21.21			343.89	23.06	5,490.39
Total..	102,499.68	\$ 26,086.14	\$ 75.72	\$ 41.76	\$ 867.51	\$ 2,617.52	\$ 1,026.85	133,205.19

POTTAWATTAMIE COUNTY.

July 9, 1895	\$ 607.14							\$ 607.14
Aug. 7, 1895	597.15							597.15
Sept. 11, 1895	620.72							620.72
Sept. 17, 1895		\$ 922.03			\$ 43.36	\$ 268.68		1,234.04
Oct. 24, 1895	11,147.59							11,147.59
Nov. 13, 1895	1,177.02							1,177.02
Dec. 13, 1895	1,778.18	1,106.50			21.64	66.67		2,972.99
Jan. 15, 1896	1,372.80							1,372.80
Feb. 13, 1896	218.61	1,061.50	\$ 56.90	53.41	104.30	200.01		1,709.63
March 16, 1896	855.46							855.46
May 9, 1896	13,300.19							13,300.19

STATEMENT "A"—CONTINUED.

POTTAWATTAMIE COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
May 25, 1896.	723 46							723 46
June 20, 1896.	155 90							155 90
July 18, 1896.	550 36							550 36
July 24, 1896.	1,974 47	10 92			76 06	333 35		2,394 88
Aug. 23, 1896.	539 17							539 17
Sept. 15, 1896.	759 60							759 60
Nov. 9, 1896.	11,927 04							11,927 04
Dec. 3, 1896.	575 64							575 64
Dec. 19, 1896.	898 81							898 81
Jan. 9, 1897.	1,748 92	1,009 13			53 04	325 01		3,181 10
Feb. 19, 1897.	561 74						11 90	572 94
March 20, 1897.	797 73						29 20	826 95
May 6, 1897.	13,547 25						501 71	14,048 96
May 18, 1897.	1,068 68	2,580 62	1 26		123 63	191 67	39 50	4,003 29
June 14, 1897.	449 66						47 64	497 30
Total....	\$ 65,970.79	\$ 8,654.22	\$ 69.10	\$ 58.41	\$ 421.92	\$ 1,383.39	\$ 629.25	\$ 77,197.08

POWESHIEK COUNTY.

Oct. 15, 1895.	\$ 6,229 95							\$ 6,229 95
Nov. 16, 1895.	\$ 2,360 87				\$ 21 07			2,381 94
Nov. 23, 1895.	498 19							498 19
Dec. 19, 1895.	286 90							286 90
Jan. 20, 1896.	72 98							72 98
Feb. 17, 1896.	239 13							239 13
March 11, 1896.	494 85							494 85
April 16, 1896.	7,224 78							7,224 78
May 18, 1896.	233 16							233 16
June 10, 1896.	68 92							68 92
July 15, 1896.	111 43							111 43
Aug. 28, 1896.	132 96							132 96
Sept. 18, 1896.	453 99	4,043 11	1 15		35 40			4,533 65
Oct. 17, 1896.	5,708 10							5,708 10
Nov. 17, 1896.	535 62							535 62
Dec. 16, 1896.	186 13							186 13
Jan. 16, 1897.	213 13							213 13
Feb. 2, 1897.	1,449 31				5 91			1,449 31
Feb. 19, 1897.	212 19						\$ 5 56	217 75
March 16, 1897.	491 81						17 87	509 68
April 19, 1897.	7,506 11						264 74	7,770 85
May 18, 1897.	177 36						6 87	184 23
June 23, 1897.	160 08						5 64	165 72
Total....	\$ 31,237.77	\$ 7,847 38	\$ 1.15		\$ 62.38		\$ 300.68	\$ 39,449.36

RINGGOLD COUNTY.

July 16, 1895.	\$ 180 09	\$ 445 00				\$ 33 33		\$ 638 42
Aug. 15, 1895.	180 71					33 33		164 04
Sept. 16, 1895.	217 67					33 33		261 80
Oct. 3, 1896.	2,251 66							2,251 66
Oct. 15, 1896.	997 60	409 50				33 33		1,440 43
Nov. 15, 1896.	1,088 37				\$ 6 72	33 33		1,128 43
Dec. 16, 1896.	513 21					33 33		546 54
Jan. 15, 1896.	823 15	406 00				33 33		761 48
Feb. 12, 1896.	159 20				5 43	33 33		197 96
March 14, 1896.	944 85					33 33		978 18
April 18, 1896.	3,036 96					33 33		3,070 29
May 15, 1896.	246 43	406 00			10 25	22 22		683 10
June 16, 1896.	185 51							185 51
July 14, 1896.	136 90	434 50						571 40
Aug. 21, 1896.	156 71				4 19			163 90
Sept. 15, 1896.	387 99							387 99
Oct. 15, 1896.	3,237 72	423 00						3,660 72
Nov. 16, 1896.	808 95				9 21			818 16
Dec. 28, 1896.	480 72							480 72
Jan. 15, 1897.	477 95	406 00						883 95
Feb. 15, 1897.	176 58				11 20		\$ 6 54	194 30
March 15, 1897.	308 48						11 43	319 91
April 19, 1897.	3,898 18	406 00					122 69	4,425 80
May 15, 1897.	215 89				5 50		7 16	228 55
June 15, 1897.	109 14						8 95	113 09
Total....	\$ 20,537 60	\$ 3,332 00			\$ 52 50	\$ 355 52	\$ 151 70	\$ 24,429 32

STATEMENT "A"—CONTINUED.

SAC COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
July 18, 1895.	\$ 318 10							\$ 318.10
Aug. 27, 1895.					\$ 6 11			6.11
Oct. 23, 1895.	3,926.56	\$ 953.50						4,880.06
Nov. 30, 1895.	877 47							877.47
Jan. 21, 1896.		585.00						585.00
Jan. 23, 1896.	819 30							819.30
Feb. 11, 1896.					4.29			4.29
Feb. 21, 1896.	104 00							104.00
March 16, 1896.	7 08							7.02
May 1, 1896.		599.00						599.00
May 13, 1896.	4,408.04							4,408.04
May 20, 1896.	82.63							82.63
July 16, 1896.		627.50						627.50
Aug. 5, 1896.	268 22							268 22
Aug. 21, 1896.					3.50			3.50
Dec. 5, 1896.	4,503.17	606 00						5,109.17
Dec. 30, 1896.	271 79							271.79
Jan. 23, 1897.	246 72	639.00						885.72
Feb. 26, 1897.	94.71						\$ 3.36	98.07
April 2, 1897.	306 40						11 40	319.80
May 1, 1897.	4,228.92						174 27	4,403.19
May 23, 1897.	83 34	644.50					3 06	731.90
June 16, 1897.	145.07						4.31	150.38
Total....	\$ 20,494.86	\$ 4,644.50			\$ 13.90		\$ 196.40	\$ 25,349.16

SCOTT COUNTY.

July 11, 1895.	\$ 192.66					\$ 250 00		\$ 442.66
Aug. 14, 1895.	231.75							231.75
Sept. 13, 1895.	586.72	\$ 2,540 54			\$ 76.37	516 96		3,960.59
Oct. 16, 1895.	5,313.45					258 38		5,571.83
Nov. 13, 1895.	649.01					268 83		917.84
Dec. 16, 1895.	655.90	2,561.00			48.56			3,236.46
Jan. 15, 1896.	284 78					516.06		801.54
Feb. 15, 1896.	488 28					243.33		731.61
April 16, 1896.	12,080.41	2,478 50			98.13	243.61		14,900.65
May 13, 1896.	578.78							578.78
June 17, 1896.	386.47	1,993.13			30.14	844 16		3,253.90
July 15, 1896.	905 28							905.28
Aug. 17, 1896.	226 51					552 78		779.29
Sept. 15, 1896.	631 01	2,181.67	\$.75		107.56			2,820.99
Oct. 16, 1896.	5,443.78					530.56		5,974.34
Nov. 16, 1896.	631 03							631.03
Dec. 15, 1896.	693 51	2,193 40			44.17	521 67		3,361.75
Jan. 18, 1897.	412 83					250 00		662.83
Feb. 15, 1897.	303 95						\$ 11 26	315.21
March 13, 1897.	1,676 62						62.09	1,738.61
April 16, 1897.	11,350 77					768 33	537 18	12,656.23
May 14, 1897.	665 60	2,355 27			111.47	333 33	24 64	3,390.31
June 15, 1897.	463 29	2,379.06			58 54	233 33	16 81	3,146.03
Total....	\$ 44,613.25	\$ 18,702.17	\$.75		\$ 564.94	\$ 6,211.08	\$ 641.98	\$ 70,734.17

SHELBY COUNTY.

Oct. 14, 1895.	\$ 266 53							\$ 266.53
Oct. 21, 1895.	2,889 21							2,889 21
Dec. 14, 1895.	2,105.30							2,105.30
Jan. 17, 1896.	445.14							445.14
Feb. 22, 1896.	146.38							146.38
April 21, 1896.	3,374 03							3,374.03
May 18, 1896.	980.63							980.63
June 10, 1896.	103.46							103.46
July 16, 1896.	209 05							209.05
Aug. 10, 1896.	124 84	\$ 3,125.50			\$ 88 88	524.19		3,983.13
Sept. 8, 1896.	382.90							382.90
Oct. 19, 1896.	2,600.89							2,600.89
Nov. 23, 1896.	1,864.76							1,864.76
Dec. 19, 1896.	280 35							280.35
Jan. 12, 1897.	384.83							384.83
Feb. 24, 1897.	173.78						\$ 6.44	180.22
March 5, 1897.	372 25						13.78	386.03
April 12, 1897.	3,309.91	2,533.50			46.72	461.09	124.74	6,437.96
May 15, 1897.	826 72						30.18	856.90
June 23, 1897.	121 06						4.53	125.59
Total....	\$ 20,950.83	\$ 5,659.00			\$ 135.60	\$ 985.28	\$ 190.72	\$ 27,921.43

STATEMENT "A"—CONTINUED.

SIOUX COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
July 28, 1895.	\$ 195.31							\$ 195.31
Aug. 8, 1895.	103.52							103.52
Aug. 14, 1895.		\$ 1,209.14		\$ 3.00	\$ 39.24			1,251.38
Sept. 10, 1895.	147.82							147.82
Oct. 30, 1895.	6,810.36							6,810.36
Nov. 18, 1895.	978.16							978.16
Dec. 23, 1895.	579.40							579.40
Jan. 17, 1896.		1,765.40		8.91		\$ 13.33		1,787.64
Jan. 20, 1896.	519.37							519.37
Feb. 21, 1896.	295.61							295.61
March 11, 1896.	756.86							756.86
April 23, 1896.	7,736.36							7,736.36
May 15, 1896.	411.93							411.93
June 15, 1896.	536.64							536.64
July 10, 1896.	164.14							164.14
Aug. 8, 1896.	82.56							82.56
Sept. 8, 1896.	154.70							154.70
Oct. 20, 1896.	6,876.15							6,876.15
Nov. 10, 1896.	1,004.70							1,004.70
Dec. 24, 1896.	439.29							439.29
Jan. 23, 1897.	563.41							563.41
Feb. 6, 1897.	173.21						\$ 7.16	180.37
Feb. 17, 1897.		2,422.00			54.09			2,476.09
March 18, 1897.	761.57						28.20	789.77
April 21, 1897.	8,067.45						211.01	8,278.46
May 11, 1897.	386.78						13.58	380.36
June 23, 1897.	311.33						11.53	322.86
Total.....	\$36,028.42	\$ 5,396.54		\$ 11.91	\$ 94.33	\$ 13.33	\$ 271.48	\$43,815.01

STORY COUNTY.

July 12, 1895.	\$ 174.87				\$.65			\$ 175.52
Aug. 9, 1895.	163.78							163.78
Sept. 12, 1895.	1,112.91					\$ 50.01		1,162.92
Oct. 2, 1895.	2,000.00							2,000.00
Oct. 21, 1895.	2,249.50							2,249.50
Nov. 19, 1895.	753.48					33.24		786.72
Dec. 16, 1895.	821.34				9.58	16.67		847.59
Jan. 10, 1896.	132.36	\$ 1,110.41				33.34		1,242.77
Feb. 12, 1896.	290.64		\$.85		25.35			320.18
March 16, 1896.	749.78					16.67		766.45
April 17, 1896.	5,000.00							5,000.00
May 15, 1896.	699.36	1,639.32				16.67		2,355.35
May 19, 1896.	130.48							130.48
May 29, 1896.	3.00							3.00
June 10, 1896.	390.74							390.74
June 12, 1896.						47.23		47.23
July 10, 1896.	181.40					16.67		198.07
July 20, 1896.			14.85		223.79			247.14
Aug. 7, 1896.	143.39		1.45		31.88			176.72
Sept. 17, 1896.	862.59					33.24		895.83
Nov. 3, 1896.	5,208.14	1,561.81			7.97	16.67		6,789.59
Nov. 16, 1896.	520.59							520.59
Dec. 7, 1896.	474.76							474.76
Jan. 8, 1897.	331.76							331.76
Jan. 14, 1897.	974.40					66.68		1,041.08
Feb. 5, 1897.	189.49		\$ 1.35		18.88	16.67	\$ 6.51	232.90
March 11, 1897.	659.79					16.67	24.13	700.58
April 19, 1897.	5,000.00							5,000.00
May 1, 1897.	1,225.53	1,898.40			9.40	16.67	234.21	3,375.21
May 12, 1897.	196.14					16.67	7.21	220.02
June 11, 1897.	233.13					16.67	8.83	257.62
Total.....	\$ 29,818.35	\$ 6,209.94	\$ 18.00		\$ 386.50	\$ 430.64	\$ 270.87	\$ 37,064.30

STATEMENT "A"—CONTINUED.

TAMA COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE- MINDED.	ORPHANS' HOME.	UNIVER- SITY.	TOTAL.
July 15, 1896.	\$ 170.96	\$ 760.23			\$ 6.60	\$ 117.23		\$ 1,017.01
Aug. 14, 1896.	154.43		17.36					171.78
Sept. 18, 1896.	549.90	439.58			8.80	99.99		1,098.36
Nov. 1, 1896.	6,558.78							6,558.78
Nov. 22, 1896.	515.79							515.79
Dec. 16, 1896.	327.72							327.72
Jan. 14, 1896.	255.87	207.66			18.76	66.66		548.95
Feb. 13, 1896.	404.54	282.34				66.66		753.54
March 18, 1896.	1,015.06							1,015.06
April 27, 1896.	7,476.15							7,476.15
May 18, 1896.	323.07		1.50		138.11	133.30		596.07
June 13, 1896.	204.87							204.87
July 13, 1896.	214.88							214.88
Aug. 12, 1896.	183.69	332.73			20.24	66.66		601.32
Sept. 12, 1896.	476.28		2.26					478.53
Oct. 27, 1896.	6,315.83	369.12			27.06	99.99		6,812.02
Nov. 19, 1896.	580.10							580.10
Dec. 16, 1896.	325.97							325.97
Jan. 14, 1897.	303.59	506.79			13.52	66.66		890.55
Feb. 15, 1897.	334.61	427.94				63.66		829.21
Feb. 23, 1897.							\$ 9.36	9.36
March 15, 1897.	1,166.12				16.30		42.12	1,224.54
April 24, 1897.	7,785.24						291.33	8,076.57
May 14, 1897.	476.18	183.87				99.99	17.49	777.53
June 19, 1897.	255.98						9.50	265.43
Total.....	\$ 36,381.39	\$ 3,510.25	\$ 21.10		\$ 249.41	\$ 883.89	\$ 369.82	\$ 41,415.85

TAYLOR COUNTY.

July 16, 1896.	\$ 153.74							\$ 153.74
Aug. 16, 1896.	132.57							132.57
Sept. 16, 1896.	251.04	\$ 546.50			\$ 3.59			801.13
Oct. 4, 1896.	2,500.00							2,500.00
Oct. 16, 1896.	830.99							830.99
Nov. 16, 1896.	1,130.76							1,130.76
Dec. 16, 1896.	618.14	498.00			4.47			1,118.61
Jan. 17, 1896.	129.00	487.50						616.50
Feb. 12, 1896.	274.60							274.60
March 10, 1896.	987.64							987.64
April 17, 1896.	3,125.94							3,125.94
May 11, 1896.	1,209.54							1,209.54
June 8, 1896.	158.72							158.72
July 9, 1896.	204.25							204.25
July 24, 1896.		1,326.25			32.75			1,359.00
Aug. 8, 1896.	153.04							153.04
Sept. 9, 1896.	703.18							703.18
Oct. 17, 1896.	2,469.01							2,469.01
Nov. 16, 1896.	1,966.14							1,966.14
Dec. 14, 1896.	5 8 36							508.36
Jan. 11, 1897.	239.99							239.99
Feb. 10, 1897.	219.42							219.42
Feb. 11, 1897.		1,427.50			13.80			1,441.30
March 13, 1897.	805.79						\$ 53.88	859.67
April 19, 1897.	3,059.13						113.30	3,172.43
May 17, 1897.	1,678.94						63.10	1,739.04
June 8, 1897.	249.44						8.00	257.44
June 25, 1897.		732.50		\$.80	13.90			747.20
Total.....	\$ 23,753.87	\$ 5,018.25		\$.80	\$ 68.51		\$ 237.28	\$ 29,078.21

UNION COUNTY.

July 8, 1896.	\$ 151.86				\$ 8.33		\$ 160.21
Aug. 7, 1896.	127.75	\$ 529.00			8.33		704.18
Sept. 6, 1896.	265.73				8.33		274.06
Oct. 2, 1896.	2,000.00						2,000.00
Oct. 19, 1896.	1,941.68	549.00			8.33		2,499.01
Nov. 11, 1896.	739.44				13.80		761.57
Dec. 9, 1896.	389.93				8.33		398.26
Jan. 10, 1896.	294.14	502.00			8.33		804.47
Feb. 7, 1896.	187.71	42.00			8.33		238.04

STATEMENT "A"—CONTINUED.

UNION COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
March 10, 1896.	\$ 544.87	...	...	...	...	\$ 8.33	...	\$ 552.70
April 17, 1896.	\$ 8,699.63	\$ 519.00	...	...	...	8.88	...	4,216.96
May 7, 1896.	257.02	...	...	...	\$ 9.30	8.33	...	274.65
June 8, 1896.	43.63	...	...	...	...	8.33	...	56.96
July 9, 1896.	213.00	...	...	...	...	...	...	213.00
Aug. 10, 1896.	124.03	599.50	...	...	21.91	8.33	...	747.77
Sept. 8, 1896.	403.79	...	...	...	...	9.16	...	412.95
Oct. 19, 1896.	3,813.83	688.50	...	...	...	...	...	4,497.33
Nov. 17, 1896.	780.30	...	...	...	8.07	...	...	728.87
Dec. 9, 1896.	279.84	...	...	...	...	...	...	279.84
Jan. 11, 1897.	357.18	707.00	...	...	...	...	...	1,044.18
Feb. 10, 1897.	170.78	84.00	...	...	28.05	...	\$ 5.69	288.52
March 10, 1897.	870.58	...	...	...	...	...	12.70	883.28
April 17, 1897.	3,813.79	771.50	...	...	...	...	140.97	4,726.26
May 10, 1897.	855.46	...	...	...	...	...	13.25	869.71
June 14, 1897.	103.16	...	...	...	20.64	...	4.61	133.40
Total....	\$ 21,348.14	\$ 4,980.50	...	...	\$ 140.87	\$ 117.45	\$ 177.22	\$ 26,764.18

VAN BUREN COUNTY.

Nov 26, 1895.	\$ 8,060.83	...	...	...	...	...	...	\$ 8,060.83
Dec 21, 1895.	1,738.90	...	...	...	...	...	...	1,738.90
Jan. 27, 1896.	106.82	...	...	...	...	...	...	106.82
Feb. 8, 1896.	...	1,083.60	...	...	...	...	...	1,083.60
Feb. 17, 1896.	522.30	...	...	...	...	...	...	522.30
March 23, 1896.	1,193.77	...	...	...	...	...	...	1,193.77
April 17, 1896.	...	1,023.87	...	...	\$ 52.83	...	...	1,076.70
May 5, 1896.	4,560.15	...	...	...	...	...	...	4,560.15
July 27, 1896.	366.56	...	...	...	...	...	...	366.56
Aug. 7, 1896.	...	994.00	...	...	...	...	...	994.00
Aug. 29, 1896.	100.21	...	...	...	...	...	...	100.21
Oct 20, 1896.	3,535.30	...	...	...	...	...	...	3,535.30
Nov. 18, 1896.	415.09	...	...	...	...	...	...	415.09
Dec. 21, 1896.	161.66	...	...	...	...	...	...	160.66
Jan. 27, 1897.	165.90	...	...	...	...	...	...	165.90
Feb. 18, 1897.	833.69	...	...	...	...	...	\$ 12.10	344.79
April 12, 1897.	1,133.87	...	...	...	...	52.76	...	1,186.63
May 1, 1897.	...	1,067.93	...	...	96.63	...	...	1,154.76
May 7, 1897.	5,249.09	...	...	...	...	...	194.08	5,443.17
May 24, 1897.	111.60	...	...	...	...	...	4.04	115.64
June 16, 1897.	217.50	...	...	...	...	...	6.92	224.42
Total....	\$ 23,970.24	\$ 4,159.40	...	...	\$ 149.66	...	\$ 269.90	\$ 27,549.20

WAPELLO COUNTY.

July 5, 1895.	\$ 141.16	...	...	...	...	...	...	\$ 141.16
Aug. 5, 1895.	150.39	1,853.45	\$ 11.20	\$ 7.23	\$ 25.06	...	...	2,049.98
Sept. 6, 1895.	267.57	...	...	...	...	...	...	267.57
Oct. 14, 1895.	6,815.05	1,766.54	...	...	...	...	...	8,571.59
Nov. 10, 1895.	998.60	...	...	...	10.46	...	...	1,009.06
Dec. 14, 1895.	638.76	...	...	...	...	...	...	638.76
Jan. 15, 1896.	517.47	...	...	...	...	...	...	517.47
Feb. 13, 1896.	661.85	1,804.15	...	...	25.04	...	...	2,486.04
March 11, 1896.	1,044.78	...	37.29	...	...	...	...	1,082.07
April 13, 1896.	8,342.52	...	...	...	...	...	...	8,342.52
May 11, 1896.	665.78	1,931.06	...	...	11.67	...	...	2,506.51
June 4, 1896.	291.94	...	...	...	...	...	...	293.94
July 6, 1896.	162.15	...	...	...	...	...	...	162.15
Aug. 5, 1896.	165.81	1,908.07	10.93	...	22.90	...	...	2,092.21
Sept. 11, 1896.	224.96	...	...	...	...	...	...	224.96
Oct. 12, 1896.	6,201.66	...	...	...	...	...	...	6,201.66
Nov. 11, 1896.	764.17	1,912.86	...	...	8.06	...	...	2,680.09
Dec. 5, 1896.	629.75	...	...	...	...	...	...	629.75
Jan. 11, 1897.	869.44	...	...	...	...	...	...	869.44
Feb. 8, 1897.	550.53	20.23	...	...	14.70	...	\$ 17.81	2,606.13
March 8, 1897.	955.76	...	24.05	...	...	...	43.95	1,002.76
April 12, 1897.	8,936.44	...	...	...	...	...	328.19	9,264.62
May 5, 1897.	677.96	2,077.13	...	...	6.11	...	24.84	2,785.74
June 11, 1897.	296.65	...	...	...	...	...	9.33	304.98
Total....	\$ 40,845.65	\$ 15,238.26	\$ 83.47	\$ 7.28	\$ 119.69	...	\$ 432.81	\$ 56,742.16

STATEMENT "A"—CONTINUED.

WARREN COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
July 5, 1895.	\$ 147.06							\$ 147.06
Aug. 7, 1895.	178.41							178.41
Sept. 11, 1895.	872.42							872.42
Oct. 24, 1895.	3,177.14							3,177.14
Nov. 5, 1895.	1,178.86							1,178.86
Dec. 9, 1895.	919.98							919.98
Jan. 16, 1896.	195.58							195.58
Jan. 17, 1896.		\$ 1,694.37						1,694.37
Feb. 5, 1896.	338.90							338.90
March 7, 1896.	716.35							716.35
April 24, 1896.	5,139.15							5,139.15
May 2, 1896.	271.48							271.48
May 4, 1896.		907.20			\$ 59.77			966.97
June 12, 1896.	268.26							268.26
July 9, 1896.	173.11							173.11
July 28, 1896.		921.20						921.20
Aug. 10, 1896.	168.10							168.10
Sept. 9, 1896.	412.02							412.02
Oct. 21, 1896.	3,305.99							3,305.99
Nov. 14, 1896.	1,212.12							1,212.12
Dec. 15, 1896.	736.89							736.89
Jan. 18, 1897.	484.46							484.46
Feb. 16, 1897.	227.22						\$ 18.11	245.33
March 2, 1897.	646.78						28.96	675.74
April 28, 1897.	4,710.49						179.91	4,890.40
May 5, 1897.		1,862.94						1,862.94
May 8, 1897.	660.16						24.52	684.68
June 21, 1897.	448.18						12.95	456.03
Total....	\$ 25,984.49	\$ 5,385.71			\$ 59.77		\$ 254.35	\$ 31,684.32

WASHINGTON COUNTY.

July 11, 1895.	\$ 94.63				\$ 3.20			\$ 97.83
Aug. 6, 1895.	94.01							94.01
Sept. 9, 1895.	887.93							887.93
Sept. 10, 1895.		\$ 670.13	\$ 14.46		2.00			687.59
Oct. 5, 1895.	450.00							450.00
Oct. 7, 1895.	3,550.00							3,550.00
Oct. 17, 1895.	1,555.15							1,555.15
Nov. 15, 1895.	597.04	769.06			6.25			1,373.35
Dec. 13, 1895.	309.86							309.86
Jan. 10, 1896.	139.18							139.18
Feb. 6, 1896.	635.44	751.33	3.92		5.31			1,396.00
March 7, 1896.	1,465.02							1,465.02
April 16, 1896.	7,677.74							7,677.74
May 19, 1896.	291.70	778.86			5.25			1,075.81
June 8, 1896.	127.98							127.98
July 3, 1896.	112.21							112.21
Aug. 4, 1896.	81.74							81.74
Sept. 14, 1896.	606.65	889.00	7.60		7.94			1,511.19
Oct. 13, 1896.	5,645.38							5,645.38
Nov. 13, 1896.	618.12							618.12
Dec. 13, 1896.	863.90	942.59			10.39			1,317.88
Jan. 19, 1897.	182.18							182.18
Feb. 10, 1897.	549.18	965.07	15.44		23.61		\$ 20.18	1,572.43
March 12, 1897.	1,369.75						51.95	1,421.70
April 17, 1897.	8,406.34						310.80	8,720.14
May 10, 1897.	404.69	1,070.99			6.90		14.83	1,497.41
June 10, 1897.	159.38						5.89	165.27
Total....	\$ 35,878.15	\$ 6,838.08	\$ 41.42		\$ 70.85		\$ 408.60	\$ 43,238.05

WAYNE COUNTY.

July 3, 1895.	\$ 108.81							108.81
Aug. 3, 1895.	104.73	\$ 783.00			\$ 16.42			904.15
Sept. 4, 1895.	441.65							441.65
Oct. 5, 1895.	2,050.21							2,050.21
Oct. 12, 1895.	1,661.85							1,661.85
Nov. 6, 1895.	773.87	720.00			5.27			1,499.64
Dec. 5, 1895.	311.63							311.63
Jan. 9, 1896.	113.72							113.72

STATEMENT "A"—CONTINUED.

WAYNE COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE- MINDED	ORPHANS' HOME.	UNIVER- SITY.	TOTAL.
Feb. 8, 1896	\$ 411.58	\$ 675.00			\$ 32.62			\$ 1,119.20
March 7, 1896	1,521.20							1,521.20
April 16, 1896	4,189.66	641.00						4,780.66
May 13, 1896	291.31				6.85			297.66
June 8, 1896	145.41							145.41
July 10, 1896	131.03							131.03
Aug. 12, 1896	103.72	726.50			14.43			844.65
Sept. 8, 1896	385.11							385.11
Oct. 16, 1896	4,502.31	761.50						5,263.81
Nov. 16, 1896	766.09				8.55	12.78		787.42
Dec. 12, 1896	385.73					16.67		402.39
Jan. 8, 1897	153.41							153.41
Feb. 11, 1897	343.65	735.00			9.40	33.31	12.64	1,133.43
March 10, 1897	1,397.18					16.67	20.30	1,434.15
April 16, 1897	4,495.77	817.00				16.67	106.52	5,495.96
May 8, 1897	249.87				14.07		9.21	272.15
June 7, 1897	141.39					16.67	5.21	163.17
Total	\$ 26,137.73	\$ 5,961.00			\$ 107.11	\$ 112.80	\$ 213.88	\$ 32,432.52

WEBSTER COUNTY.

July 16, 1895	\$ 109.10	\$ 1,589.47			\$ 17.54			\$ 1,716.12
Aug. 19, 1895	118.23							118.23
Sept. 17, 1895	207.30							207.30
Oct. 16, 1895	5,198.35	1,822.81		\$ 4.33	7.70			7,033.18
Nov. 16, 1895	1,045.34							1,045.34
Dec. 19, 1895	629.51							629.51
Jan. 16, 1896	445.35	1,876.00			3.55			2,324.90
Feb. 17, 1896	181.76	1,691.20						1,872.96
March 13, 1896	611.08							611.08
April 13, 1896	5,136.00							5,136.00
May 13, 1896	1,637.15				10.41			1,637.56
June 16, 1896	217.79							217.79
July 17, 1896	188.68	1,837.74			6.31			2,032.73
Aug. 17, 1896	74.20							79.20
Sept. 16, 1896	226.38							226.38
Oct. 16, 1896	5,234.00	1,856.40	\$.35	3.93				7,094.70
Nov. 23, 1896	1,401.15							1,401.15
Dec. 16, 1896	281.50							281.50
Jan. 16, 1897	397.98							397.98
Feb. 16, 1897	110.30	1,611.84			.60		\$ 4.08	1,726.82
March 16, 1897	467.94						17.33	485.27
April 17, 1897	5,636.93						223.07	5,780.00
May 19, 1897	1,191.19	1,568.47			1.13		29.53	2,790.23
June 16, 1897	679.08						17.07	696.15
Total	\$ 31,221.37	\$ 13,853.93	\$.35	\$ 8.27	\$ 47.25		\$ 291.08	\$ 45,422.15

WINNEBAGO COUNTY.

July 16, 1895	\$ 113.70							\$ 113.70
July 18, 1895	12.50							12.50
Aug. 14, 1895	56.05	\$ 504.00			\$ 4.49			\$ 564.54
Sept. 21, 1895	87.05							87.05
Oct. 19, 1895	9.00							9.00
Nov. 12, 1895	561.55							561.55
Dec. 14, 1895	390.59	488.60			.60			879.79
Jan. 10, 1896	151.19							151.19
Feb. 17, 1896	249.44	482.00			1.05			712.49
March 21, 1896	2,080.52							2,080.52
April 30, 1896	1,788.47	468.07			1.60			2,256.14
May 16, 1896	66.59							66.59
May 21, 1896		32.67						32.67
June 28, 1896	66.34							66.34
July 17, 1896	100.21	462.00						562.21
Aug. 7, 1896	43.90				2.23			45.83
Sept. 17, 1896	90.43							90.43
Oct. 21, 1896	1,518.63							1,518.63
Nov. 23, 1896	2,032.13	587.06			.60			2,619.79
Dec. 12, 1896	296.98							296.98
Jan. 12, 1897	188.55							188.55
Feb. 25, 1897	128.30	533.14			2.87		\$ 3.26	657.67
March 25, 1897	373.80						8.20	381.80
May 1, 1897	3,535.84						61.88	3,600.72
May 24, 1897	107.08	620.67			.60		3.20	731.50
June 16, 1897	138.62						5.05	141.67
Total	\$ 14,215.00	\$ 4,148.21			\$ 14.08		\$ 84.50	\$ 18,461.82

STATEMENT "A"—CONTINUED.

WINNEBIE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE- MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
July 8, 1895.	\$ 132.64							\$ 132.64
Aug. 5, 1895.	\$ 466.12							466.12
Aug. 5, 1895.	95.70							95.70
Oct. 12, 1895.	2,590.15							2,590.15
Oct. 12, 1895.	2,911.59							2,911.59
Nov. 5, 1895.	958.61							958.61
Nov. 8, 1895.		622.07			17.38			639.45
Dec. 6, 1895.	218.88							218.88
Jan. 15, 1896.	88.85							88.85
Feb. 3, 1896.		709.80	\$ 31.73					741.53
Feb. 11, 1896.					21.71			21.71
Feb. 13, 1896.	766.57							766.57
March 9, 1896.	1,836.28							1,836.28
April 8, 1896.	5,136.02							5,136.02
May 7, 1896.	322.38							322.38
May 20, 1896.		1,810.59		\$ 29.65	22.37			1,862.61
June 4, 1896.	177.98							177.98
July 7, 1896.	156.16							156.16
July 16, 1896.		476.45	27.00					503.45
Aug. 2, 1896.					11.53			11.53
Aug. 8, 1896.	144.00							144.00
Sept. 9, 1896.	304.92							304.92
Oct. 12, 1896.	3,175.38							3,175.38
Oct. 16, 1896.		310.81						310.81
Nov. 6, 1896.					9.61			9.61
Nov. 13, 1896.	773.11							773.11
Dec. 4, 1896.	276.21							276.21
Jan. 7, 1897.	200.54							200.54
Feb. 8, 1897.		333.21	24.10		12.84			370.15
Feb. 8, 1897.	697.85						25.85	723.70
March 4, 1897.	2,212.35						82.70	2,315.05
April 10, 1897.	5,248.33						215.75	5,464.08
May 3, 1897.		308.00			12.15			320.15
May 7, 1897.	370.42						13.62	384.04
June 14, 1897.	217.64						8.08	225.72
Total	\$ 29,032.06	\$ 5,080.05	\$ 82.33	\$ 29.65	\$ 110.57		\$ 346.00	\$ 34,631.16

WOODBURY COUNTY.

July 17, 1895.	\$ 643.52	\$ 84.00			\$ 41.32			\$ 768.84
Aug. 14, 1895.	512.14							512.14
Sept. 16, 1895.	729.73							729.73
Oct. 3, 1895.	8,000.00							8,000.00
Oct. 31, 1895.	4,777.72	2,150.50			27.64			6,955.86
Nov. 13, 1895.	2,165.84	1,925.50						4,091.34
Dec. 16, 1895.	3,756.41				49.68			3,806.09
Jan. 17, 1896.	3,396.28							3,396.28
Feb. 12, 1896.	532.78	1,940.00						2,472.78
March 17, 1896.	961.44							961.44
April 29, 1896.	14,539.01							14,539.01
May 16, 1896.	2,242.00	1,886.00			143.46			4,371.46
June 15, 1896.	938.27							938.27
July 16, 1896.	602.50		\$ 68.33	\$ 7.22	32.74			710.79
Aug. 17, 1896.	436.59	84.00	14.20					534.79
Sept. 16, 1896.	1,131.06				71.34			1,192.40
Oct. 21, 1896.	8,271.12	1,585.00						9,856.12
Nov. 19, 1896.	2,063.60							2,063.60
Dec. 17, 1896.	1,819.67							1,819.67
Jan. 18, 1897.	3,468.39							3,468.39
Feb. 10, 1897.	570.33		16.15		24.85		16.87	638.35
March 17, 1897.	1,288.78						47.41	1,336.19
April 29, 1897.	14,711.59						503.10	15,214.69
May 17, 1897.	2,501.93	16.93					92.66	2,581.52
June 17, 1897.	992.29						36.53	1,028.82
Total	\$ 81,003.06	\$ 11,348.00	\$ 98.68	\$ 7.22	\$ 400.93		\$ 696.57	\$ 93,554.46

STATEMENT "A"—CONTINUED

WORTH COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE- MINDED.	ORPHANS' HOME.	UNIVER- SITY.	TOTAL.
July 10, 1895	\$ 126 74							\$ 126 74
Sept. 10, 1895	362.33	\$ 1,168.07			\$ 14.23			1,544.73
Sept. 11, 1895	19.15							19.15
Oct. 16, 1895	1,447.33							1,447.33
Nov. 14, 1895	539.96							539.96
Dec. 12, 1895	183.16	589.97						773.03
Jan. 16, 1896	234.95	546.00						770.95
Feb. 11, 1896	165 75							165 75
March 12, 1896	325.18							325.18
April 18, 1896	2,396.67							2,396.67
May 16, 1896	164.74	531.26						696.00
June 19, 1896	126.48				8 24	8.33		143.05
July 17, 1896	148.33	520.80						669.08
Aug. 11, 1896	55.68							55.68
Sept. 17, 1896	472 77							472 77
Oct. 16, 1896	1,582.76	512.27			13 85	41.65		2,150.53
Nov. 11, 1896	231.06							231.06
Dec. 19, 1896	206 75					16.66		223.41
Jan. 8, 1897	103.29							103.29
Feb. 13, 1897	160.56	602.47				24.99	5.60	793.62
March 13, 1897	676 64						14 13	690.77
April 16, 1897	2,204.68	576 80				8.33	81 65	2,871.96
May 13, 1897	117.48					8.33	4.85	130 11
June 14, 1897	122 17					8.33	4 87	134.87
Total.....	\$ 12,164.85	\$ 5,067.54			\$ 26 42	\$ 116 62	\$ 110.10	\$ 17,495.03

WRIGHT COUNTY.

July 12, 1895	\$ 77.66							\$ 77.66
Aug. 7, 1895	95.12							95 12
Sept. 14, 1895	139.87							139.87
Sept. 28, 1895					\$ 34.70			34.70
Oct. 17, 1895	1,885.91							1,885.91
Nov. 12, 1895	2,019.15							2,019.15
Dec. 11, 1895	196 79	\$ 2,259.55	\$ 68.88	\$ 113.88				2,579.10
Jan. 9, 1896	414.80							414.80
Feb. 11, 1896	311 83							321.80
March 14, 1896	644.31							644.31
April 15, 1896	3,613 10							3,613.10
April 22, 1896		1,557.26						1,557.26
April 22, 1896					59.84			59.84
May 8, 1896	56.62							56.62
June 12, 1896	189.95							189.95
July 17, 1896	122.13							122.13
Aug. 14, 1896	125.86							125 86
Aug. 17, 1896		846.47						846 47
Sept. 17, 1896	115 54							115.54
Oct. 15, 1896	2,462.29							2,462.29
Oct. 20, 1896		888.53						888 53
Nov. 13, 1896	716.12							716.12
Dec. 10, 1896	107.40							107.40
Jan. 15, 1897	580.59							580.59
Feb. 16, 1897	237 13						\$ 6 84	233 97
March 10, 1897	480 60						17.80	498.40
April 15, 1897	3,652.06	1,630.93					130 68	5,473 67
May 14, 1897	203 12						7.48	209.60
June 15, 1897	294.30						6.25	300.55
June 16, 1897					73.45			73.45
Total.....	\$ 18,181.22	\$ 7,232.34	\$ 68.88	\$ 113.88	\$ 167 99		\$ 169.05	\$ 25,933.76

STATEMENT "B."

TAXES RECEIVED FROM INSURANCE COMPANIES.

DATE OF PAYMENT.	FROM WHAT COMPANY RECEIVED.	AMOUNT.
1896.		
January 13	United States Life Insurance Company of New York, New York	413 84
January 14	The Phoenix Insurance Company of Hartford, Connecticut	1,734 73
January 18	Rockford Insurance Company of Rockford, Illinois	1,044 93
January 19	American Central Insurance Company of St. Louis, Missouri	409 60
January 30	Fidelity and Deposit Company of Baltimore, Maryland	17 32
January 30	American Insurance Company of Newark, New Jersey	970 17
January 30	Farmers Fire Insurance Company of York, Pennsylvania	203 20
January 31	Westchester Fire Insurance Company of New York, New York	91 53
January 32	Security Insurance Company of New Haven, Connecticut	350 43
January 32	Milwaukee Mechanics Insurance Company of Milwaukee, Wisconsin	490 80
January 32	Buffalo German Insurance Company of Buffalo, New York	2,504 16
January 32	Home Insurance Company of New York, New York	350 43
January 23	Northwestern National Insurance Company of Milwaukee, Wisconsin	350 43
January 23	National Security Company of Kansas City, Missouri	35 97
January 24	Grand Rapids Fire Insurance Company of Grand Rapids, Michigan	230 55
January 24	Atlas Insurance Company of England	181 12
January 24	Metropolitan Plate Glass Insurance Company of New York, New York	36 46
January 24	New Hampshire Fire Insurance Company of Manchester, New Hampshire	423 84
January 25	Newark Fire Insurance Company of New York, New York	40 88
January 25	Firemen's Insurance Company of Newark, New Jersey	330 25
January 25	Concordia Fire Insurance Company of Milwaukee, Wisconsin	350 01
January 25	Providence Washington Insurance Company of Providence, Rhode Island	13 14
January 25	Alliance Hall and Cyclone Insurance Company of Austin, Minnesota	344 07
January 25	Provident Life and Trust Company of Philadelphia, Pennsylvania	183 30
January 27	The Nederland Life Insurance Company of New York, New York	223 98
January 27	London Guarantee and Accident Company (Limited) of London, England	293 80
January 27	Hamburg-Bremen Fire Insurance Company of Germany	3,468 84
January 27	German Insurance Company of Pittsburgh, Pennsylvania	32 23
January 27	Citizens Insurance Company of Chicago, Illinois	413 40
January 27	The Travelers Insurance Company of Hartford, Connecticut	595 25
January 27	The Travelers Life Insurance Company of Hartford, Connecticut	214 16
January 27	The Travelers Accident Insurance Company of Hartford, Connecticut	12,756 12
January 27	New York Life Insurance Company of New York, New York	50 03
January 27	New Jersey Plate Glass Insurance Company of Newark, New Jersey	50 03
January 27	Equitable Fire and Marine Insurance Company of Providence, Rhode Island	435 64
January 27	The Merchants Insurance Company of Providence, Rhode Island	401 43
January 27	Orient Insurance Company of Hartford, Connecticut	
January 27	American Fire Insurance Company of Philadelphia, Pennsylvania	

January	28	Sun Insurance Company (U. S. Branch) of New York, New York.....	351 65
January	28	Norwich Union Fire Insurance Company (U. S. Branch) of New York, New York.....	382 85
January	28	Hanover Insurance Company of New York, New York.....	562 90
January	28	Union Insurance Company of Philadelphia, Pennsylvania.....	131 45
January	28	The Franklin Fire Insurance Company of Philadelphia, Pennsylvania.....	268 28
January	28	Hartford Steam Boiler Inspection and Insurance Company of Hartford, Connecticut.....	337 77
January	28	The Eagle Fire Insurance Company of New York, New York.....	131 18
January	30	Glens Falls Insurance Company of Glens Falls, New York.....	237 44
January	30	Fremont's Fund Insurance Company of Chicago, Illinois.....	452 63
January	30	Manufacturers and Merchants Insurance Company of Pittsburg, Pennsylvania.....	73 90
January	30	St. Paul Fire and Marine Insurance Company of St. Paul, Minnesota.....	73 90
January	30	The Lion Insurance Company of Hartford, Connecticut.....	93 19
January	30	Scottish Union and National Insurance Company of Hartford, Connecticut.....	614 31
January	30	Union Assurance Society of New York, New York.....	227 05
January	30	Northern Assurance Company (U. S. Branch) of Chicago, Illinois.....	471 34
January	31	Etna Life Insurance Company of Hartford, Connecticut.....	1,556 98
January	31	Reliance Insurance Company of Philadelphia, Pennsylvania.....	161 28
January	31	Dellaware Insurance Company of Philadelphia, Pennsylvania.....	804 66
January	31	German-American Insurance Company of New York, New York.....	1,263 54
January	31	Prussian National Insurance Company of Stettin, Germany.....	275 59
January	31	Caledonian Insurance Company of Scotland.....	504 17
January	31	Merchants Insurance Company of New York, New York.....	246 54
January	31	Hartford Fire Insurance Company of Hartford, Connecticut.....	2,919 99
January	31	Etna Fire Insurance Company of Hartford, Connecticut.....	2,059 16
January	31	London and Lancashire Insurance Company of Liverpool, England.....	436 78
January	31	Fire Association of Philadelphia, Pennsylvania.....	1,131 67
February	1	Philadelphia Underwriters Insurance Company of Philadelphia, Pennsylvania.....	184 38
February	1	United States Fire Insurance Company of New York, New York.....	99 60
February	1	Merchants Insurance Company of Philadelphia, Pennsylvania.....	133 34
February	1	Michigan Fire and Marine Insurance Company of Detroit, Michigan.....	181 18
February	3	Insurance Company of North America of Philadelphia, Pennsylvania.....	1,945 40
February	3	Queen Insurance Company of Chicago, Illinois.....	485 15
February	3	The Greenwich Insurance Company of New York, New York.....	127 40
February	3	Commercial Union Assurance Company of London, England.....	929 39
February	3	Detroit Fire and Marine Insurance Company of Detroit, Michigan.....	130 75
February	3	Niagara Fire Insurance Company of New York, New York.....	684 44
February	3	Agricultural Insurance Company of Watertown, New York.....	198 72
February	3	Phoenix Assurance Company of New York, New York.....	370 15
February	3	Pennsylvania Fire Insurance Company of Philadelphia, Pennsylvania.....	520 95
February	3	Northwestern Mutual Life Insurance Company of Milwaukee, Wisconsin.....	15,216 89
February	4	Fidelity and Casualty Company of New York, New York.....	115 14
February	4	U. S. Casualty Company of New York, New York.....	84 63
February	5	The Imperial Insurance Company of London, England.....	254 13
February	5	The Lancashire Insurance Company of Manchester, England.....	634 62
February	5	The Liverpool and London and Globe Insurance Company (Branch) of Chicago, Illinois.....	1,571 34
February	6	British America Assurance Company of Milwaukee, Wisconsin.....	370 02
February	6	North British and Mercantile Insurance Company of London, England.....	1,000 11
February	6	Girard Insurance Company of Philadelphia, Pennsylvania.....	373 01
February	6	Royal Insurance Company of Chicago, Illinois.....	708 64
February	6	Gorman's Fire Insurance Company of New York, New York.....	540 69

STATEMENT "B"—CONTINUED.

DATE OF PAYMENT.	FROM WHAT COMPANY RECEIVED.	AMOUNT.
1896.		
February 7	Metropolitan Life Insurance Company of New York, New York	748.82
February 7	Mercantile Fire and Marine Insurance Company of Boston, Massachusetts	101.05
February 7	Williamshurst City Fire Insurance Company of New York, New York	253.43
February 7	Continental Insurance Company of New York, New York	4,105.25
February 7	Springfield Fire and Marine Insurance Company of Springfield, Massachusetts	1,297.10
February 7	Lloyds Plate Glass Insurance Company of New York, New York	122.05
February 8	Rochester German Insurance Company of Rochester, New York	137.25
February 8	Phoenix Insurance Company of Brooklyn, New York	2,088.52
February 8	New York Plate Glass Insurance Company of New York, New York	35.25
February 8	Connecticut General Life Insurance Company of Hartford, Connecticut	73.14
February 8	Etna Life Insurance Company of Hartford, Connecticut	54.44
February 10	Manchester Fire Insurance Company (U. S. Branch) of Chicago, Illinois	619.78
February 10	Home Life Insurance Company of New York, New York	212.98
February 10	London Assurance Corporation of New York, New York	267.51
February 10	American Surety Company of New York, New York	151.36
February 11	German Life Insurance Company of New York, New York	25.08
February 11	National Life Insurance Company of Montpelier, Vermont	781.57
February 12	The Pacific Mutual Insurance Company of San Francisco, California	188.00
February 12	Western Assurance Company of Toronto, Canada	657.96
February 12	American Insurance Company of Boston, Massachusetts	72.93
February 14	Pacific Fire Insurance Company of New York, New York	277.51
February 15	Mutual Benefit Life Insurance Company of Hartford, Connecticut	2,971.30
February 15	National Fire Insurance Company of Portland, Maine	1,869.44
February 17	Union Mutual Life Insurance Company of Philadelphia, Pennsylvania	106.35
February 18	Provident Savings Life Assurance Society of New York, New York	1,313.18
February 19	Connecticut Fire Insurance Company (Branch) of Chicago, Illinois	1,452.96
February 20	Massachusetts Mutual Life Insurance Company of Springfield, Massachusetts	1,880.27
February 20	The Palatine Mutual Life Insurance Company of Manchester, England	886.45
February 21	Michigan Mutual Life Insurance Company of Detroit, Michigan	322.78
February 21	Union Casualty and Surety Company of St. Louis, Missouri	1,256.86
February 22	Phoenix Mutual Life Insurance Company of Hartford, Connecticut	310.08
February 23	Citizens Insurance Company of New York, New York	251.09
February 24	Union Central Life Insurance Company of Cincinnati, Ohio	38.03
February 25	American Union Life Insurance Company of New York, New York	883.07
February 26	Washington Life Insurance Company of New York, New York	44.21
February 27	United States Industrial Insurance Company of Newark, New Jersey	949.15
February 28	The Standard Life and Accident Insurance Company of Detroit, Michigan	1,715.25
March 2	Connecticut Mutual Life Insurance Company of Hartford, Connecticut	712.25
March 3	Equitable Life Assurance Corporation of London, England (U. S. Branch)	1,894.41
March 6	The Prudential Insurance Company of America of Newark, New Jersey	2,397.54
March 7		570.55

March	9	Guarantee Company of North America of Montreal, Canada.....	38.90
March	13	Equitable Life Assurance Society of New York, New York.....	6,572.49
March	13	Manhattan Life Insurance Company of New York, New York.....	343.84
April	1	Mutual Life Insurance Company of New York, New York.....	13,036.00
May	15	Farmers Co-operative Hall Association of Montevideo, Minnesota.....	147.47
July	19	Minnesota Farmers Hall Insurance Company of Minneapolis, Minnesota.....	81.05
January	13	Phoenix Insurance Company of Hartford, Connecticut.....	1,444.44
January	20	Westchester Fire Insurance Company of New York, New York.....	836.51
January	30	American Insurance Company of Newark, New Jersey.....	270.44
January	31	Metropolitan Plate Glass Insurance Company of New York, New York.....	44.96
January	31	The Milwaukee Mechanics Insurance Company of Milwaukee, Wisconsin.....	916.43
January	32	Greenwich Insurance Company of New York, New York.....	131.02
January	32	Buffalo German Insurance Company of Buffalo, New York.....	231.73
January	33	Security Insurance Company of New Haven, Connecticut.....	348.48
January	33	Rockford Insurance Company of Rockford, Illinois.....	963.07
January	33	Newark Fire Insurance Company of Newark, New Jersey.....	32.06
January	33	Northwestern National Insurance Company of Milwaukee, Wisconsin.....	1,037.01
January	33	New Hampshire Fire Insurance Company of Manchester, New Hampshire.....	460.33
January	33	The Farmers Fire Insurance Company of York, Pennsylvania.....	890.00
January	33	Firemen's Insurance Company of Newark, New Jersey.....	216.55
January	33	German Insurance Company of Freeport, Illinois.....	3,496.21
January	33	Hartford Fire Insurance Company of Hartford, Conn.....	2,794.96
January	33	New Jersey Plate Glass Insurance Company of Newark, New Jersey.....	82.95
January	33	American Central Insurance Company of St. Louis, Missouri.....	372.99
January	33	Home Insurance Company of New York, New York.....	2,512.11
January	33	The Eagle Fire Insurance Company of New York, New York.....	118.45
January	36	The Franklin Fire Insurance Company of Philadelphia, Pennsylvania.....	241.49
January	37	London Guarantee and Accident Company of London, England (U. S. Branch) Chicago, Illinois.....	240.51
January	37	Grand Rapids Fire Insurance Company of Grand Rapids, Michigan.....	406.61
January	37	Concordia Insurance Company of Milwaukee, Wisconsin.....	533.87
January	37	Ætna Insurance Company of Hartford, Connecticut.....	2,147.56
January	38	Hartford Steam Boiler Inspection and Insurance Company of Hartford, Connecticut.....	880.76
January	38	United States Fire Insurance Company of New York, New York.....	95.73
January	38	Fidelity and Deposit Company of Maryland of Baltimore, Maryland.....	100.15
January	38	United States Fidelity and Guarantee Company, 11 Baltimore, Maryland.....	8.88
January	38	St. Paul Fire and Marine Insurance Company of St. Paul, Minnesota.....	763.87
January	38	Scottish Union and National Insurance Company of Hartford, Connecticut.....	688.94
January	38	Norwich Union Fire Insurance Society (U. S. Branch) of New York, New York.....	273.13
January	39	Hanover Fire Insurance Company of New York, New York.....	632.80
January	39	The City Trust, Safe Deposit and Surety Company of Philadelphia, Pennsylvania.....	.75
January	39	The Traders Insurance Company of Chicago, Illinois.....	444.96
January	39	Phoenix Assurance Company (U. S. Branch) of New York, New York.....	331.14
January	39	Agricultural Insurance Company of Watertown, New York.....	171.90
January	39	Prussian National Insurance Company of Chicago, Illinois.....	228.36
January	39	Firemen's Fund Insurance Company of Chicago, Illinois.....	406.62
January	39	Manufacturers and Merchants Insurance Company of Pittsburgh, Pennsylvania.....	72.72
January	30	Mechanics Insurance Company of Philadelphia, Pennsylvania.....	138.60
January	30	Union Insurance Company of Philadelphia, Pennsylvania.....	127.86
January	30	Northern Assurance Company of Chicago, Illinois.....	451.00

STATEMENT "B"—CONTINUED.

DATE OF PAYMENT.	FROM WHAT COMPANY RECEIVED.	AMOUNT.
1897.		
January 30	New York Life Insurance Company of New York, New York	\$ 12,400.98
January 30	Hamburg-Bremen Insurance Company (U. S. Branch) of Chicago, Illinois	374.38
February 1	Detroit Fire and Marine Insurance Company of Detroit, Michigan	145.94
February 1	Sun Insurance Company (U. S. Branch) of New York, New York	380.01
February 1	Citizens Insurance Company of Pittsburgh, Pennsylvania	27.54
February 1	Commercial Union Assurance Company (U. S. Branch) of Chicago, Illinois	846.94
February 1	London Assurance Corporation (U. S. Branch) of New York, New York	980.81
February 1	Queen Insurance Company of Chicago, Illinois	440.71
February 1	Merchants Insurance Company of New York, New York	741.71
February 1	London and Lancashire Insurance Company (U. S. Branch) of Chicago, Illinois	370.41
February 1	Union Assurance Society, London, England (U. S. Branch), of New York, New York	371.53
February 1	American Fire Insurance Company of Philadelphia, Pennsylvania	364.26
February 1	United States Life Insurance Company of New York, New York	344.10
February 1	National Fire Insurance Company of Hartford, Connecticut	416.18
February 1	Scottish Union and National Insurance Company of Hartford, Connecticut	1,902.96
February 1	Travelers Life Insurance Company of Hartford, Connecticut	94.67
February 1	Travelers Accident Insurance Company of Hartford, Connecticut	250.96
February 1	Insurance Company of North America of Philadelphia, Pennsylvania	840.50
February 1	Provident Savings and Life Assurance Company of New York, New York	1,864.26
February 1	Providence Washington Insurance Company of Providence, Rhode Island	686.44
February 1	Bankers Life Insurance Company of Lincoln, Nebraska	344.92
February 1	Atlas Assurance Company (U. S. Branch) of Chicago, Illinois	31.74
February 1	Manchester Fire Insurance Company (U. S. Branch) of Chicago, Illinois	181.66
February 1	Phoenix Insurance Company of Brooklyn, New York	540.42
February 1	Michigan Fire and Marine Insurance Company of Detroit, Michigan	1,723.33
February 1	Mercantile Fire and Marine Insurance Company of Boston, Massachusetts	137.16
February 1	American Insurance Company of Boston, Massachusetts	86.00
February 1	German-American Insurance Company of New York, New York	86.61
February 1	Calendonian Insurance Company, Scotland (U. S. Branch), of New York, New York	1,196.33
February 1	Equitable Fire and Marine Insurance Company of Providence, Rhode Island	379.51
February 1	Merchants Insurance Company of Providence, Rhode Island	53.13
February 1	United States Industrial Insurance Company of Newark, New Jersey	1,292.64
February 1	New York Plate Glass Insurance Company of New York, New York	37.00
February 1	The Guarantee Company of North America of Montreal, Canada	36.99
February 1	Liverpool and London and Globe Insurance Company (U. S. Branch) of Chicago, Illinois	1,333.50
February 1	Home Life Insurance Company of New York, New York	243.16
February 1	Continental Insurance Company of New York, New York	3,486.76
February 1	Provident Life and Trust Company of Philadelphia, Pennsylvania	687.81
February 1	Niagara Fire Insurance Company of New Philadelphia, Pennsylvania	680.94
February 1	Phoenix/Vermont Insurance Company of New Philadelphia, Pennsylvania	106.83
February 1	Alliance Hall and Cyclone Mutual Insurance Company of Austin, Minnesota	

February	Williamsburg City Fire Insurance Company of New York, New York	233.09
February	Agricultural Insurance Company of Watertown, New York	16.17
February	Orion Insurance Company of Hartford, Connecticut	447.97
February	Glard Insurance Company of Philadelphia, Pennsylvania	386.13
February	Fire Association of Philadelphia, Pennsylvania	1,381.83
February	Royal Exchange Assurance Company of London, England (Branch), of Davenport, Iowa	87.39
February	Northwestern Mutual Life Insurance Company of Milwaukee, Wisconsin	15,346.80
February	Western Assurance Company of Milwaukee, Wisconsin	547.03
February	British America Assurance Company of New York, New York	267.28
February	Mutual Fire Insurance Company of New York, New York	143.19
February	Metropolitan Life Insurance Company of New York, New York	780.59
February	Imperial Insurance Company of London (U. S. Branch) of Chicago, Illinois	112.61
February	Rochester German Insurance Company of Rochester, New York	251.85
February	British Mercantile Insurance Company (U. S. Branch) of Chicago, Illinois	1,084.00
February	Etana Life Insurance Company—Accident Department—of Hartford, Connecticut	81.75
February	Germania Fire Insurance Company of Hartford, Connecticut	1,504.71
February	Lancashire Fire Insurance Company of New York, New York	562.20
February	Union Casualty and Surety Company of St. Louis, Missouri	673.11
February	Massachusetts Mutual Life Insurance Company of Springfield, Massachusetts	341.73
February	New England Burglary Insurance Company of Boston, Massachusetts	244.73
February	Glens Falls Insurance Company of Glens Falls, New York	17.27
February	Pacific Mutual Life Insurance Company of San Francisco, California	370.48
February	Lloyds Plate Glass Insurance Company of New York, New York	186.19
February	Employers Liability Assurance Corporation, London (U. S. Branch), of Boston, Massachusetts	106.10
February	Pacific Fire Insurance Company of New York, New York	155.92
February	Fidelity and Casualty Company of New York, New York	271.13
February	Life Insurance Clearing Company of St. Paul, Minnesota	106.13
February	Springfield Fire and Marine Insurance Company of Springfield, Massachusetts	19.40
February	Royal Insurance Company of Chicago, Illinois	1,253.47
February	Nederland Life Insurance Company (U. S. Branch) of New York, New York	753.49
February	Michigan Mutual Life Insurance Company of Detroit, Michigan	455.20
February	Connecticut Fire Insurance Company of Hartford, Connecticut	1,280.70
February	Delaware Insurance Company of Philadelphia, Pennsylvania	1,280.35
February	Reliance Surety Company of Philadelphia, Pennsylvania	281.71
February	Lawyers Surety Company of New York, New York	183.21
February	Germania Life Insurance Company of New York, New York	25
February	Minnesota Farmers Hall Insurance Company of Minneapolis, Minnesota	30.74
February	Union Life Insurance Company of Omaha, Nebraska	15.51
February	Connecticut General Life Insurance Company of Hartford, Connecticut	23.71
February	Nonwood Insurance Company of New York, New York	73.90
February	Palatine Life Insurance Company of New York, New York	119.37
February	City of Chicago Insurance Company of Manchester, England (U. S. Branch), of Chicago, Illinois	516.39
February	Citizens Insurance Company of New York, New York	315.72
February	American Union Life Insurance Company of New York, New York	24.06
February	Security Trust and Life Insurance Company of Philadelphia, Pennsylvania	54.55
February	Union Mutual Life Insurance Company of Portland, Maine	10.87
February	Union Mutual Life Insurance Company of Hartford, Connecticut	243.74
February	Washington Life Insurance Company of New York, New York	704.70
February	Prudential Insurance Company of Newark, New Jersey	114.08

STATEMENT "B"—CONTINUED.

DATE OF PAYMENT.	FROM WHAT COMPANY RECEIVED.	AMOUNT.
1897.		
March 2	American Surety Company of New York, New York	\$ 151.16
March 3	Standard Life and Accident Insurance Company of Detroit, Michigan	563.33
March 3	Union Central Life Insurance Company of Cincinnati, Ohio	780.07
March 5	Mutual Benefit Life Insurance Company of Newark, New Jersey	2,815.86
March 9	Penn Mutual Life Insurance Company of Philadelphia, Pennsylvania	1,497.52
March 11	Mutual Benefit Life Insurance Company (additional premiums) of Newark, New Jersey	979.55
March 11	Connecticut Mutual Life Insurance Company of Hartford, Connecticut	1,940.23
March 17	Equitable Life Assurance Society of the United States of New York, New York	6,218.88
March 25	National Surety Company of Kansas City, Missouri	37.96
March 29	National Life Insurance Company of Montpelier, Vermont	721.19
March 29	Union Marine Insurance Company of Liverpool, England (U. S. Branch), of New York, New York	9.65
April 1	Mutual Life Insurance Company of New York, New York	11,237.49
April 2	United States Casualty Company of New York, New York	102.14
April 16	North German Fire Insurance Company of Hamburg, Germany (U. S. Branch), of Chicago, Illinois	209.63
April 19	Trans-Atlantic Insurance Company of Chicago, Illinois	120.69
	Total	\$ 246,565.94

STATEMENT "C."
FEES RECEIVED FROM STATE OFFICERS.

DATE OF PAYMENT.	FROM WHOM RECEIVED.	SEC'Y OF STATE.	AUDITOR OF STATE.	CLERK OF SUPREMS COURT.	SUPERINTENDENT OF PUBLIC INSTRUCTION.	STATE OIL INSPECTOR.	COMMISSIONER OF PENIT.	DAILY COMMISSIONER.	TOTAL.
1896.									
July 2	Hon. C. G. McCarthy	\$ 375.45	\$ 938.50						958.95
July 6	Hon. W. M. McFarland								275.45
July 23	Hon. Henry Sabin				\$ 437.00				437.00
July 26	Hon. W. K. Boardman							\$ 491.00	491.00
August 2	Hon. C. G. McCarthy		756.00						756.00
August 7	Hon. W. M. McFarland	249.15							249.15
September 5	Hon. C. T. Jones			\$ 238.95					238.95
September 6	Hon. C. G. McCarthy		771.00						771.00
September 14	Hon. C. T. Jones			88.00					88.00
September 14	Hon. W. M. McFarland								423.80
October 3	Hon. Henry Sabin	423.80							423.80
October 3	Hon. C. G. McCarthy		801.00		251.00				801.00
October 16	Hon. C. G. McCarthy					\$ 579.91			579.91
October 16	Hon. Luther A. Brewer								373.50
November 2	Hon. W. M. McFarland	272.80							272.80
November 2	Hon. C. T. Jones		403.50						403.50
November 11	Hon. C. T. Jones			191.00					191.00
November 11	Hon. W. M. McFarland			201.50					201.50
November 18	Hon. C. T. Jones	448.55							448.55
November 27	Hon. Luther A. Brewer					377.05			377.05
November 27	Hon. C. T. Jones			207.45					207.45
December 3	Hon. C. G. McCarthy		644.00						644.00
December 3	Hon. C. G. McCarthy	410.35							410.35
December 13	Hon. W. M. McFarland								
1896.									
January 2	Hon. C. G. McCarthy		416.50						416.50
January 3	Hon. Luther A. Brewer					859.65			859.65
January 11	Hon. C. T. Jones			185.50					185.50
January 13	Hon. C. T. Jones			284.80					284.80
January 23	Hon. W. M. McFarland	498.90							498.90
January 23	Hon. C. G. McCarthy		3,984.50						3,984.50
February 3	Hon. C. G. McCarthy		10,000.00						10,000.00
February 3	Hon. C. G. McCarthy					704.05			704.05
February 6	Hon. Luther A. Brewer								
February 15	Hon. W. M. McFarland	230.30							230.30
February 15	Hon. C. G. McCarthy		3,893.00						3,893.00
March 3	Hon. W. M. McFarland								
March 10	Hon. C. T. Jones	594.55		310.65					594.55
March 16	Hon. C. T. Jones			144.00					144.00
March 16	Hon. C. T. Jones								
March 20	Hon. Henry Sabin				207.50				207.50

[illegible]

STATEMENT "D."
RECEIPTS FROM MISCELLANEOUS SOURCES.

DATE OF PAYMENT.	FROM WHAT SOURCE RECEIVED.	AMOUNT.
1896.		
July 15	W. E. Keeler, care of Mason S. Keeler, Mt. Pleasant a/vlum.	10.72
August 23	Frank D. Jackson, Governor of Iowa, U. S. aid to Soldiers' Home.	8,687.23
September 3	Miss Kittie Glen Willis, refund of overpay on census work.	9.00
September 9	N. N. Jones, warden, surplus earnings.	5,000.00
September 10	H. F. Bain, sale of Report of Geological Survey.	92.54
September 19	P. W. Madden, warden, refund of excess support fund.	10,000.00
September 27	Central Union Telephone Company, refund on warrant No. 2247.	.40
November 2	Samuel Calvin, per H. F. Bain, sale of Report of Geological Survey.	19.53
November 15	Roach & Wold, interest on land bought of the state.	1,087.68
November 16	Henry Rothert, superintendent of School for the Deaf, refund of roof appropriation.	209.20
December 2	H. F. Bain, sale of Report of Geological Survey.	7.85
December 19	Postal Telegraph Cable Company, taxes for 1895.	753.63
December 30	Frank D. Jackson, Governor of Iowa, U. S. aid to Soldiers' Home.	11,475.00
1896.		
January 10	J. H. Drake, per W. M. McFarland, payment of note of \$500 and interest for land bought of state.	647.97
January 24	J. T. P. Power, representative of Levee county, refund on mileage warrant No. 5194.	5.10
January 25	Nebraska Telephone Company, Omaha, Neb., taxes for 1895.	255.00
January 29	Western Union Telegraph Company, taxes for 1895.	14,377.23
January 31	F. M. Drake, Governor of Iowa, U. S. aid to Soldiers' Home.	13,375.00
February 5	H. F. Bain, sale of Report of Geological Survey.	8.51
February 6	A. T. Birchard, treasurer Iowa Soldiers' Home, refund of unused funds.	6,703.78
February 10	Central Union Telephone Company, taxes for 1895.	1,890.00
February 23	Lowa Union Telephone Company, part taxes for 1895.	1,441.00
March 28	F. M. Drake, Governor of Iowa, U. S. aid to Soldiers' Home.	12,475.00
April 27	Lowa Union Telephone Company, balance of taxes for 1895.	1,410.00
April 30	A. T. Birchard, treasurer Iowa Soldiers' Home, refund of support fund.	8,103.97
May 23	George Metzger, custodian, sale of iron, carpet and paper.	39.30
June 1	H. F. Bain, sale of Report of Geological Survey.	6.25
June 30	H. A. Gilman, superintendent Insane Hospital, Mt. Pleasant, refund appropriation \$3 G. A. for buying land.	1,600.00
July 6	W. M. McFarland, secretary of state, sale of typewriting machine.	50.00
July 18	George Metzger, custodian, sale of twenty flags to city park commissioners.	30.00
July 22	F. M. Drake, Governor of Iowa, U. S. aid to Soldiers' Home.	1,219.88
August 4	F. M. Drake, Governor of Iowa, U. S. aid to Soldiers' Home.	11,075.00
August 17	Postal Telegraph Cable Company, taxes for 1896.	1,233.16
September 15	F. M. Drake, Governor of Iowa, U. S. aid to Soldiers' Home.	10,832.36
November 10	Roach & Wold, interest on land bought from state.	1,067.86
November 24	Home Telephone Company, Oskaloosa, taxes for 1896.	54.00
1897.		
January 7		

January	15	Estherville Telephone Company, taxes for 1896	15.00
January	21	Marshall Telephone Company, taxes for 1896	51.00
January	21	North English and Green Valley Telephone Company, taxes for 1896	3.00
January	26	Central Union Telephone Company, taxes for 1896	2,180.00
January	28	Western Union Telegraph Company, taxes for 1896	14,370.26
January	28	F. N. Chase, secretary Iowa Columbian Commission, refund of state appropriation	34.43
February	1	The E. H. Martin Telephone Company, Webster City, taxes for 1896	2,650.00
February	1	Iowa Telephone Company, taxes for 1896	9.00
February	1	Lowa Telephone Company for Sioux County Telephone Company, taxes for 1896	18.00
February	1	Clearfield and Lenox Telephone Company, taxes for 1896	6.00
February	1	The Interstate Telephone Company, Missouri Valley, taxes for 1896	15.00
February	2	Spirit Lake Telephone Company, taxes for 1896	13.00
February	4	Farmington Telephone Company, taxes for 1896	13.00
February	4	W. odbine Telephone Company, taxes for 1896	42.00
February	10	Boone County Telephone Company, taxes for 1896	239.38
February	13	J. W. Morton, treasurer Iowa Soldiers' Home, refund of building appropriation	38.77
February	18	N. N. Jones, warden, refund unused earnings	6,000.00
February	18	N. N. Jones, warden, surplus earnings	4,013.14
February	18	J. W. Morton, treasurer Iowa Soldiers' Home, excess pensions	9,126.48
March	3	Standard Telephone Company, Waukon, Iowa, taxes for 1896	15.00
March	9	F. M. Drake, Governor of Iowa, U. S. aid to Soldiers' Home	6.00
March	11	Charter Oak Telephone Company, taxes for 1896	300.00
March	12	Nebraska Telephone Company, Omaha, Neb., taxes for 1896	105.00
March	13	Cedar Valley Telephone Company, Waterloo, taxes for 1896	15.00
March	13	Reinbeck Telephone Company, taxes for 1896	18.00
March	23	Charlton Telephone Company, taxes for 1896	18.00
March	23	Manchester Telephone Company, taxes for 1896	7.50
April	10	George Metzger, custodian, sale of old iron, brass, paper and junk	132.00
April	26	Western Electric Telephone Company, Britt, Iowa, taxes for 1896	53.75
April	30	Pacific Express Company, taxes for 1896	81.41
May	1	Phillip M. Orapo, president Semi-Centennial Commission, refund appropriation	678.00
May	17	Senator R. Leffeldt, refund salary of 25 G. A., extra session	1,170.16
May	21	American Express Company, taxes for 1896	4,000.00
May	21	J. W. Morton, treasurer Iowa Soldiers' Home, excess pensions	13
June	1	Wells Fargo Express Company, taxes for 1896	1,799.91
June	11	United States Express Company, taxes for 1896	596.86
June	16	Adams Express Company, taxes for 1896	171,616.50
Total			171,616.50

STATEMENT "E."

JOHN HERRIOTT, Treasurer of State, in account with the State of Iowa, from July 1, 1895, to June 30, 1897, inclusive.

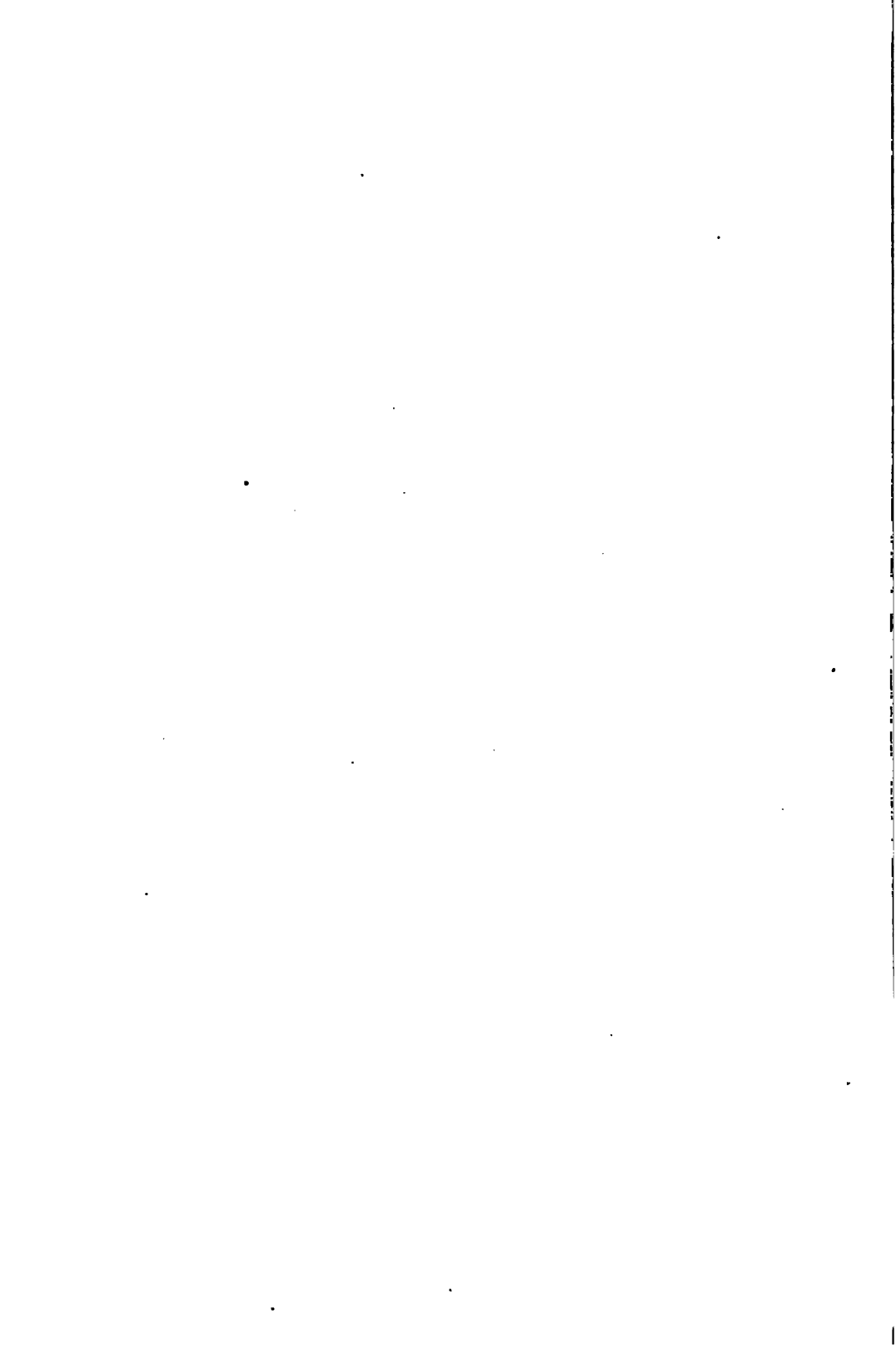
TEMPORARY SCHOOL FUND.

	DR.	CR.
Sept. 3, 1895. To auditor of state's apportionment order.....	\$ 623.66	
March 2, 1896. To auditor of state's apportionment order.....	318.79	
Sept. 3, 1896. To auditor of state's apportionment order.....	218.79	
March 2, 1897. To auditor of state's apportionment order.....	381.97	
Total.....	\$1,493.21	
Sept. 3, 1895. By transfer to general revenue.....		\$ 623.66
March 2, 1896. By transfer to general revenue.....		318.79
Sept. 3, 1896. By transfer to general revenue.....		218.79
March 2, 1897. By transfer to general revenue.....		381.97
Total.....		\$1,493.21

STATEMENT "F."

GENERAL REVENUE RECEIVED FROM ALL SOURCES—RECAPITULATION.

FROM WHAT SOURCE RECEIVED.	GENERAL REVENUE.	HOSPITALS FOR THE INSANE.	COLLEGE FOR THE BLIND.	SCHOOL FOR THE DEAF.	HOME FOR FEEBLE- MINDED CHILDREN.	ORPHANS' HOME.	TOTAL.
Total from counties, Statement "A".....	\$2,787,709.06	\$ 711,006.07	\$ 3,263.37	\$ 2,263.38	\$ 16,579.60	\$ 39,119.44	\$ 3,559,944.92
Total tax from insurance companies, Statement "B".....	2,456.81						2,456.81
Total from state officers' Statement "C".....	121,749.37						121,749.37
Total miscellaneous, Statement "D".....	171,616.50						171,616.50
Total transfers from temporary school fund, Statement "E".....	1,493.21						1,493.21
Total.....	\$3,389,123.96	\$ 711,006.07	\$ 3,263.37	\$ 2,263.38	\$ 16,579.60	\$ 39,119.44	\$ 4,101,379.84
Total general revenue received from all sources from July 1, 1895, to June 30, 1897, inclusive.....							\$4,101,379.84
Balance from last report.....							315,864.41
Total.....							\$4,414,394.25
Total State Auditor's warrants redeemed.....							\$4,366,818.96
Interest paid on the same.....							19,347.44
Cash balance at close of business, June 30, 1897.....							86,672.96
Total.....							\$4,414,394.25



REPORT

OF THE

Secretary of State

TO THE

GOVERNOR OF IOWA,

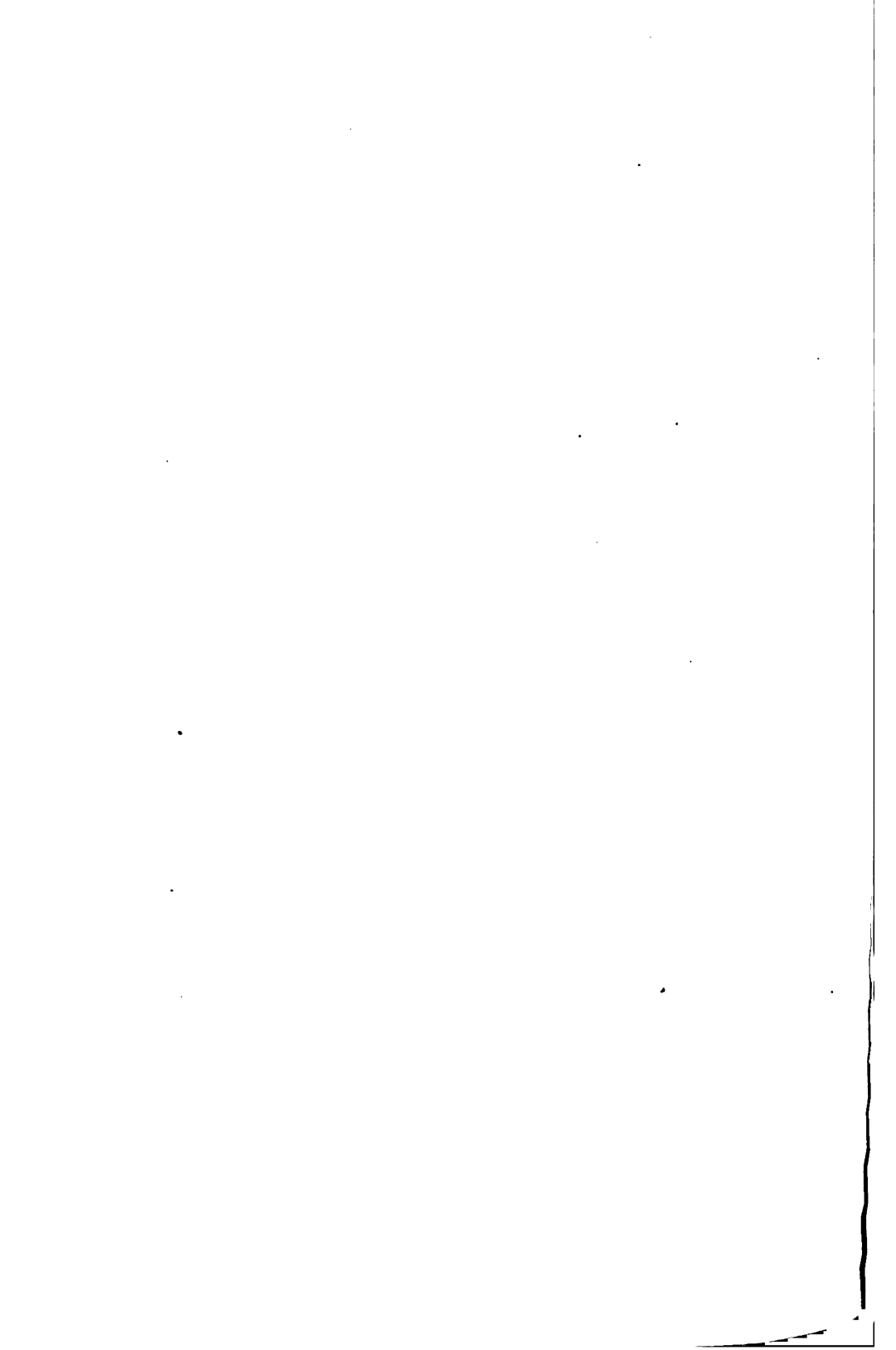
OF THE

Transactions of the Land Department,

July 1, 1897.

G. L. DOBSON, Secretary of State.

DES MOINES:
F. B. CONAWAY, STATE PRINTER.
1897.



REPORT.

OFFICE OF SECRETARY OF STATE, }
DES MOINES, Iowa, July 1, 1897. }

To His Excellency, Francis M. Drake, Governor of Iowa:

SIR—In compliance with the statutes defining the duties of the secretary of state, I have the honor to submit herewith my report of the transactions of the land department for the biennial period, beginning July 1, 1896, and ending June 30, 1897.

For detailed statements of the business, for that period, reference is made to the exhibits showing the conveyances of lands belonging to the several congressional grants to the state. The major part of the labor performed by the land department, such as making copies of field notes, plats, records of patents, etc., it is not practicable to report.

The work of the land department is of the character, that in the performance of the same, the utmost caution and care is required. So many of the former biennial reports of this department have given a history of the several land grants to the state of Iowa, and the proceedings of the state thereunder, with a compilation or digest of the laws bearing upon them, that it will be unnecessary for me to increase the expense of printing, etc., by reiterating the information contained therein. I have, therefore, confined myself principally to the current business for the past two years, except where other matters presented are deemed proper for consideration herewith.

During the biennial period ending June 30, 1897, 175 patents were issued by the state, conveying to individuals and corporations a total of 24,327.15 acres.

There is still received from the general government a few patents for swamp and railroad lands. It is impossible to report the number of acres of the swamp and railroad land grants remaining subject to approval and patent, but the quantity is not large. The following statement briefly summarizes the transactions of the land department during the last biennial period, relating to conveyances of the several land grants by the state:

LANDS PATENTED.

	ACRES.
Sixteenth section grant.....	7,206.46
Five hundred thousand acre grant.....	1,265.66
Mortgage school lands.....	601.96
University grant.....	209.02
Saline lands grant.....	120.00
Agricultural college grant.....	11,919.66

LANDS PATENTED—CONTINUED.

	ACRES.
Onsey purchase	320.00
Swamp land grant.....	1,800.00
Railroad land grants	701.48
To correct title (Des Moines river lands).....	120.00
Total quantity patented.....	24,257.15

From a careful examination of the tract books and other records in this office, I find that, of the lands belonging to the several grants to the state, there remains subject to patent the following acreage:

LANDS UNPATENTED.

	ACRES.
Sixteenth section grant.....	30,375.98
Five hundred thousand acres grant.....	10,949.30
University grant.....	653.41
Saline lands grant.....	1,570.00
Agricultural college grant.....	12,084.38
Onsey purchase, lands.....	1,253.18
Swamp and railroad lands (cannot be given).....	
Total.....	56,736.25

The following statement gives the quantity of unsold school lands and University lands as exhibited by reports received from the county auditors, and from Lovell Swisher, Esq., treasurer of the State University at Iowa City:

LANDS UNSOLD.

	ACRES.
Sixteenth section grant.....	3,914.39
Five hundred thousand acres grant.....	300.00
University grant.....	653.41
Saline lands grant	1,570.00
University lands (donated, etc.).....	840.00
Total unsold.....	6,177.79

Descriptive statements of the several classes of lands will be found under their proper headings and exhibits.

The documents and records in the land department are subject to inspection in the presence of the clerk by parties having an interest therein, and certified copies of records are furnished for a reasonable fee. The fees received by the land department for the biennial term ended June 30, 1897, amounted to \$301.45. These fees have been paid into the state treasury as provided by law.

Respectfully submitted,

G. L. DOBSON,
Secretary of State.

THE SCHOOL LANDS.

The school lands proper of the state comprise what is known as the "500,000 acres grant," the sixteenth section of each congressional township, and the lands bid off on behalf of the state on foreclosure of mortgage given to secure school fund loans.

The law provides that no patent shall be issued for school lands, except upon the certificate of the county auditor, setting forth the appraised value per acre, name of person to whom sold, date of sale, price per acre, amount paid, name of person making final payment, and of person who is entitled to the patent, and, if entitled by assignment from the original purchaser, setting forth fully such assignment. The law forbids the issue of patent if these facts are not set forth in the certificate of final payment.

Where the land has been sold on a partial credit and contract entered into with the purchaser, such contract is assignable, but the certificate of final payment is not assignable. The patent must issue to the party to whom the certificate is issued. The certificate must show that the contract embraced only the lands for which patent is asked. The tract books in the land department are ruled in a manner so as to record each tract by its smallest legal subdivisions, its section, township and range, to whom sold, and when, the appraised and purchase price per acre, to whom patented, and when.

All patents issued by the state are delivered free of charge.

There is yet unpatented 41,225.37 acres of the 500,000-acres and sixteenth section grants, and 3,114.20 remain unsold.

During the last two years 9,076.07 acres of school lands were patented.

SIXTEENTH SECTION GRANT.

STATEMENT NO. 1.

Showing for the biennial period ended June 30, 1897.

1. Total number of acres in each county.
2. Total number of acres patented.
3. Number of acres patented during the last two years.
4. Number of acres remaining unpatented.

COUNTIES.	Total No. acres in each coun- ty.	Total No. acres patented.	No. of acres patented dur- ing last two years.	No. of acres remaining un- patented.
Adair	10,240	10,240		
Adams	7,680	7,680		
Allamakee	11,520	10,685.10		834.90
Appanoose	10,240	9,920		320
Audubon	7,680	7,680		30
Benton	12,800	12,567.50		232.50
Black Hawk	10,240	10,031.80		208.20
Boone	10,240	10,190	40	50
Bremer	7,680	7,680	40	20
Buchanan	10,240	10,200		40
Buena Vista	10,240	10,200	640	40
Butler	10,240	9,980		260
Calhoun	10,240	10,160	80	80
Carroll	10,240	10,240		
Cass	10,240	9,920		320
Cedar	10,240	10,040		200
Cerro Gordo	10,240	10,200		40
Cherokee	10,240	9,640		600
Chickasaw	7,680	7,560	80	120
Clarke	7,680	7,320	40	360
Clay	10,240	10,000.08	350.95	239.97
Clayton	13,715.08	13,010.67		704.41
Clinton	13,016.77	12,208.88		717.89
Crawford	12,800	12,760		40
Dallas	10,240	10,115		125
Davis	10,240	10,060		180
Decatur	10,240	9,640		600
Delaware	10,240	13,240		
Des Moines	7,392.81	5,981.63	60	1,411.18
Dickinson	7,680	6,880	800	800
Dubuque	11,364	10,224		80
Emmet	7,680	6,470	240	1,210
Fayette	12,800	12,780		20
Floyd	7,680	7,520	320	160
Franklin	10,240	10,080		160
Fremont	10,080	9,398.48		681.52
Greene	10,240	10,240	160	
Grundy	7,980	8,760		200
Guthrie	10,240	10,000		240
Hamilton	10,240	10,160		80
Hancock	10,240	10,160		80
Hardin	10,240	10,120		120
Harrison	12,324.17	11,481.90		742.27
Henry	7,680	7,360		320
Howard	10,240	9,840.68	40	283.32
Humboldt	7,680	7,520		160

STATEMENT NO. 1—CONTINUED.

COUNTIES.	Total No. acres in each coun- ty.	Total No. acres patented.	No. of acres patented dur- ing last two years.	No. of acres remaining un- patented.
Ida.....	7,680	7,680		
Iowa.....	10,240	9,960		280
Jackson.....	11,143.28	10,945.97		197.25
Jasper.....	12,800	12,800		
Jefferson.....	7,680	7,680		
Johnson.....	10,880	10,820		60
Jones.....	10,240	9,680	170	560
Keokuk.....	10,240	9,920		320
Kossuth.....	17,920	15,782.97	967.97	2,137.03
Lee.....	9,904.45	9,894.45		100
Linn.....	12,800	12,653.67		146.33
Louisia.....	7,432.35	7,334.70		103.65
Lucas.....	7,680	7,680		
Lyon.....	11,520	8,736.17	720	2,783.83
Madison.....	10,240	10,240		
Mahaska.....	10,240	10,080		160
Marion.....	10,240	9,780	120	460
Marshall.....	10,240	10,200		40
Mills.....	8,000	7,720		280
Mitchell.....	10,240	9,680		560
Monona.....	12,228.74	12,788.74		440
Monroe.....	7,680	7,640		40
Montgomery.....	7,680	7,680		
Muscatine.....	7,938.83	7,541.83		395
O'Brien.....	10,240	10,200		40
Osceola.....	7,680	7,520	480	160
Page.....	10,240	10,080		160
Palo Alto.....	10,240	10,080	80	160
Plymouth.....	15,322.65	14,842.65	80	480
Pocahontas.....	10,240	9,840	160	400
Polk.....	10,240	10,050		190
Pottawattamie.....	17,658.46	17,518.46		140
Poweshiek.....	10,240	9,800		440
Ringgold.....	10,240	10,150		90
Sac.....	10,240	10,240		
Scott.....	8,632.67	8,532.67		100
Shelby.....	10,240	10,240		
Sioux.....	14,116.07	13,635.34	480.54	480.73
Story.....	10,240	10,200		40
Tama.....	12,800	12,600		200
Taylor.....	10,240	10,230		10
Union.....	7,680	7,680		
Van Buren.....	9,148.78	9,148.78		
Wapello.....	7,680	7,480		200
Warren.....	10,240	10,160	80	80
Washington.....	10,240	10,100	40	140
Wayne.....	10,240	9,630		610
Webster.....	12,800	12,400	80	400
Winnebago.....	7,680	7,120	80	560
Winneshiek.....	12,800	12,760		40
Woodbury.....	15,680	14,165	600	1,515
Worth.....	7,680	7,400	40	240
Wright.....	10,240	9,220		920
Aggregate areas.....	1,014,381.05	984,065.07	7,208.46	30,275.96

STATEMENT NO. 2.

Giving the number of acres of the sixteenth section school land patented during the last two years, with name of patentee and date of patent.

PARTS OF SECTION.	Sec.	Town.	Range.	Acres.	NAME OF GRANTEE.	DATE OF PATENT.
BOONE COUNTY.						
sw $\frac{1}{4}$ of nw $\frac{1}{4}$	16	82	28	40	T. J. Gilmore	Jan. 18, 1897
BREMER COUNTY.						
nw $\frac{1}{4}$ of sw $\frac{1}{4}$	16	98	12	40	August Pieper	Jan. 14, 1897
BUENA VISTA COUNTY.						
all of	16	92	36	640	John H. Hildreth	Sept. 24, 1895
CALHOUN COUNTY.						
w $\frac{1}{2}$ of ne $\frac{1}{4}$	16	88	34	80	Noah Simpson	Oct. 10, 1896
CHICKASAW COUNTY.						
s $\frac{1}{2}$ of nw $\frac{1}{4}$	16	96	11	80	H. H. Shaffer	Aug. 29, 1896
CLARKE COUNTY.						
nw $\frac{1}{4}$ of sw $\frac{1}{4}$	16	71	24	40	W. G. Wilson	May 18, 1896
CLAY COUNTY.						
n $\frac{1}{2}$ of nw $\frac{1}{4}$	16	98	35	80	B. R. Warren	Oct. 8, 1895
ne $\frac{1}{4}$	16	97	37	160	Peter Schueneman	Oct. 29, 1895
se $\frac{1}{4}$	16	95	37	160	Gustaf Freborn	May 27, 1896
lot No. 1 and e $\frac{1}{2}$ of ne $\frac{1}{4}$ and sw $\frac{1}{4}$ of nw $\frac{1}{4}$	16	97	35	150.95	Charles M. Varney	June 23, 1896
Total				550.95		
DES MOINES COUNTY.						
n $\frac{1}{2}$ of ne $\frac{1}{4}$ of se $\frac{1}{4}$	16	71	4	20	Thomas Cothran	Jan. 31, 1896
n $\frac{1}{2}$ of nw $\frac{1}{4}$ of se $\frac{1}{4}$	16	71	4	20	James Linders	Jan. 31, 1896
w $\frac{1}{2}$ of ne $\frac{1}{4}$ of nw $\frac{1}{4}$	16	71	3	20	A. L. Hustes	Apr. 15, 1897
Total				60		
DICKINSON COUNTY.						
all of	16	100	85	640	E. S. Ellsworth, L. E. Jones	Feb. 1, 1896
sw $\frac{1}{4}$	16	98	85	160	M. M. Peeso	Feb. 10, 1896
Total				800		
EMMET COUNTY.						
n $\frac{1}{2}$ of ne $\frac{1}{4}$	16	98	31	80	E. S. Ellsworth, L. E. Jones	Dec. 9, 1895
se $\frac{1}{4}$	16	98	31	160	E. S. Ellsworth, L. E. Jones	Sept. 20, 1896
Total				240		
FLOYD COUNTY.						
nw $\frac{1}{4}$	16	96	16	160	Andrew Sample	Oct. 11, 1895
se $\frac{1}{4}$	16	96	16	160	O. P. Harwood	Oct. 11, 1895
Total				320		
GENESEE COUNTY.						
s $\frac{1}{2}$ of ne $\frac{1}{4}$ & n $\frac{1}{2}$ of se $\frac{1}{4}$	16	82	32	160	Andrew E. McKeone	Dec. 20, 1895
HOWARD COUNTY.						
se $\frac{1}{4}$ of sw $\frac{1}{4}$	16	97	14	40	John Doyle	Feb. 12, 1897
JONES COUNTY.						
e $\frac{1}{2}$ of sw $\frac{1}{4}$	16	84	2	80	Enoch Worthington	May 22, 1896
e $\frac{1}{2}$ of sw $\frac{1}{4}$	16	83	2	80	D. P. Huston	Nov. 25, 1895
lot No. 15	16	84	4	10	Joseph B. Guilford	Feb. 18, 1896
Total				170		
KOSSUTH COUNTY.						
nw $\frac{1}{4}$	16	94	29	160	J. H. Knott	Jan. 10, 1896
sw $\frac{1}{4}$	16	99	30	160	Andrew D. Clark and Thomas F. Cook	Feb. 10, 1896
nw $\frac{1}{4}$	16	100	28	160	Thomas F. Cook	Feb. 10, 1896
sw $\frac{1}{4}$	16	100	29	160	Henry Klindt	Apr. 20, 1896
sw $\frac{1}{4}$	16	94	28	160	Kasper Kohlhaas	Mar. 3, 1897
se $\frac{1}{4}$	16	99	29	157.97	A. T. Hammond	Apr. 7, 1897
Total				957.97		

STATEMENT NO. 2—CONTINUED.

PARTS OF SECTION.	Sec.	TOWNSHIP.	Range	Acres.	NAME OF GRANTEE.	DATE OF PATENT.
LYON COUNTY.						
s $\frac{1}{4}$ of ne $\frac{1}{4}$	16	100	44	80	William Wheatley	Dec. 9, 1895
w $\frac{1}{4}$ of ne $\frac{1}{4}$	16	99	44	80	Hinderk Jansen	Feb. 29, 1896
nw $\frac{1}{4}$	16	100	48	160	S. A. Feay	July 27, 1896
se $\frac{1}{4}$	16	98	47	160	Jacob Lottman	Aug. 22, 1895
n $\frac{1}{4}$ of ne $\frac{1}{4}$	16	100	44	80	William Wheatley	Nov. 17, 1896
sw $\frac{1}{4}$	16	98	47	160	D. O. Storjohann	Nov. 20, 1896
Total				720		
MARION COUNTY.						
sw $\frac{1}{4}$ of se $\frac{1}{4}$	16	74	21	40	James W. Stout	Oct. 8, 1895
w $\frac{1}{4}$ of se $\frac{1}{4}$	16	76	18	80	Jan Minlenberg	Mar. 18, 1896
Total				120		
OSCEOLA COUNTY.						
w $\frac{1}{4}$	16	100	39	320	John O Ward	Oct. 29, 1895
ne $\frac{1}{4}$	16	100	39	160	John L. Mangelson	May 11, 1896
Total				480		
PALO ALTO COUNTY.						
n $\frac{1}{4}$ of nw $\frac{1}{4}$	16	97	34	80	Ralph E. Smith	Feb. 24, 1896
PLYMOUTH COUNTY.						
n $\frac{1}{4}$ of ne $\frac{1}{4}$	16	93	47	80	William H. Hunan	June 16, 1897
POCAHONTAS COUNTY.						
ne $\frac{1}{4}$	16	93	33	160	O. S. Allen, trustee	Jan. 24, 1896
SIOUX COUNTY.						
sw $\frac{1}{4}$ of nw $\frac{1}{4}$ and nw $\frac{1}{4}$ of sw $\frac{1}{4}$	16	96	47	80	Peter A. Anderson	Feb. 29, 1896
ne $\frac{1}{4}$, ne $\frac{1}{4}$ of nw $\frac{1}{4}$ lots 1, 2, 3 and 4, except right of way of O., M. & St. P. R. R.	16	97	48	349 54	Wm. A. Paulson and Peter Miller	Mar. 4, 1897
Total				429 54		
WASHINGTON COUNTY.						
ne $\frac{1}{4}$ of ne $\frac{1}{4}$	16	74	6	40	Robert Jamison	July 11, 1896
WARREN COUNTY.						
s $\frac{1}{4}$ of se $\frac{1}{4}$	16	74	24	80	John McBride	June 26, 1896
WEBSTER COUNTY.						
s $\frac{1}{4}$ of sw $\frac{1}{4}$	16	87	30	80	Jennie Campbell	April 8, 1896
WINNEBAGO COUNTY.						
w $\frac{1}{4}$ of sw $\frac{1}{4}$	16	100	23	80	John Iverson	Aug. 29, 1896
WOODBURY COUNTY.						
w $\frac{1}{4}$ of sw $\frac{1}{4}$	16	87	43	80	Henry F. Walling	July 5, 1895
n $\frac{1}{4}$ of sw $\frac{1}{4}$ and sw $\frac{1}{4}$ of sw $\frac{1}{4}$	16	88	43	120	B. F. Wilson	Nov. 30, 1895
w $\frac{1}{4}$ of se $\frac{1}{4}$	16	86	44	80	John Rawlings	June 30, 1896
s $\frac{1}{4}$ of se $\frac{1}{4}$	16	86	46	80	Robert Haddock	July 17, 1896
ne $\frac{1}{4}$, and n $\frac{1}{4}$ of se $\frac{1}{4}$	16	88	46	240	Ernest Dawe	July 24, 1896
Total				600		
WORTH COUNTY.						
se $\frac{1}{4}$ of ne $\frac{1}{4}$	16	99	19	40	James Seater	May 18, 1896
Aggregate No. of acres				7,206 46		

FIVE HUNDRED THOUSAND ACRES GRANT.

STATEMENT No. 3.

Showing for the biennial period ended June 30, 1897.

1. Total number of acres and the counties having selections.
2. Total number of acres patented.
3. Number of acres patented during the last two years.
4. Number of acres remaining unpatented.

COUNTIES.	Total number acres in each county.	Number acres patented.	Number acres patented during last two years.	Number acres remaining unpatented.
Adair.....	2,301.80	2,301.80		
Adams.....	1,930.00	1,930.00		
Allamakee.....	70,181.23	69,213.19	90.00	25.00
Appanoose.....	2,400.00	2,380.00		20.00
Benton.....	11,781.80	11,382.10		399.70
Black Hawk.....	8,382.84	8,382.84		80.00
Boone.....	1,058.12	1,058.12		
Bremer.....	19,120.58	18,720.56		400.00
Buchanan.....	2,485.44	2,445.44		40.00
Butler.....	478.51	478.51		
Cedar.....	6,812.44	6,812.44		
Chickasaw.....	3,279.28	2,979.28		300.00
Clarke.....	16,009.00	15,569.00		440.00
Clayton.....	23,764.40	21,183.16	90.00	1,581.24
Clinton.....	21,185.85	20,853.59		181.76
Dallas.....	13,699.16	12,974.92	40.00	784.24
Davis.....	934.95	854.95	45.65	80.00
Decatur.....	40,480.38	38,986.08	280.00	1,594.51
Delaware.....	11,417.19	11,417.19		
Dubuque.....	16,114.77	15,854.77		260.00
Fayette.....	30,260.21	30,020.21		240.00
Floyd.....	3,481.68	3,401.68		80.00
Hamilton.....	10,314.40	10,314.40		
Hardin.....	1,360.00	1,360.00		
Harrison.....	7,524.86	7,524.86		
Iowa.....	23,976.07	23,948.70		127.37
Jackson.....	807.50	807.50		
Jasper.....	1,674.94	1,674.94		
Jones.....	29,955.50	29,955.50	40.00	
Keokuk.....	670.64	670.64		
Linn.....	11,016.07	10,884.47	120.00	121.60
Louisa.....	640.00	640.00		
Lucas.....	640.00	640.00		
Madison.....	9,389.02	9,186.02	160.00	200.00
Mahaaska.....	9,227.75	9,227.75		
Marion.....	1,414.61	1,414.61		
Marshall.....	6,155.86	6,155.86		
Monroe.....	856.57	856.57		
Muscatine.....	357.33	357.33		
Polk.....	2,425.63	2,425.63		
Poweshiek.....	12,715.24	11,958.24	90.00	727.00
Ringgold.....	607.20	602.97		4.23
Shelby.....	56.81	56.81		
St. ry.....	3,796.74	3,716.74		80.00
Tama.....	11,650.44	10,830.44		820.00
Union.....	10,738.07	10,278.07	90.00	460.00
Wapello.....	7,002.42	6,962.42		40.00
Warren.....	5,643.97	5,643.97	320.00	
Wayne.....	15,806.91	15,416.91		190.00
Webster.....	18,024.06	17,721.79		302.27
Winnebiek.....	24,447.00	24,094.50		352.50
Total.....	585,305.96	524,446.57	1,265.65	10,949.88

STATEMENT No. 4.

Giving the number of acres of the 500,000 acres school lands patented during the last two years, with name of patentee and date of patent.

PARTS OF SECTION.	Sec.	Town.	Range.	Acres.	NAME OF GRANTEE.	DATE OF PATENT.
ADAMS COUNTY.						
ne $\frac{1}{4}$ of nw $\frac{1}{4}$ of sw $\frac{1}{4}$	13	73	34	10	H. H. La Rue.....	Sept. 13, 1895
e $\frac{1}{2}$ of nw $\frac{1}{4}$ of se $\frac{1}{4}$	13	73	34	10	H. H. La Rue.....	Sept. 21, 1895
Total				20		
CLAYTON COUNTY.						
s $\frac{1}{2}$ of nw $\frac{1}{4}$	29	91	3	80	Joseph Chapman.....	Nov. 28, 1896
DALLAS COUNTY.						
se $\frac{1}{4}$ of se $\frac{1}{4}$	11	78	29	40	Melissa Wickwire.....	Nov. 18, 1895
DAVIS COUNTY.						
nw fr $\frac{1}{4}$ of nw $\frac{1}{4}$	6	69	15	45.65	John F. Hopkins.....	Sept. 25, 1896
DECATUR COUNTY.						
nw $\frac{1}{4}$ of sw $\frac{1}{4}$	22	70	26	40	M. P. Kidwiler.....	Feb. 19, 1896
w $\frac{1}{4}$ of se $\frac{1}{4}$	19	68	24	80	E. Gammon.....	April 20, 1896
ne $\frac{1}{4}$ of s $\frac{1}{4}$	21	68	24	120	James Hammond.....	April 20, 1896
sw $\frac{1}{4}$ of sw $\frac{1}{4}$	22	68	24			
nw $\frac{1}{4}$ of nw $\frac{1}{4}$	27	68	24			
nw $\frac{1}{4}$ of nw $\frac{1}{4}$	26	70	27	40	William Briner.....	Aug. 12, 1896
Total				280		
JONES COUNTY.						
ne $\frac{1}{4}$ of nw $\frac{1}{4}$	36	85	1	40	E. H. Potter.....	Nov. 30, 1895
LINN COUNTY.						
se $\frac{1}{4}$ of se $\frac{1}{4}$	29	85	8	40	Thomas A. Lewis.....	March 25, 1896
n $\frac{1}{4}$ of se $\frac{1}{4}$	29	85	8	80	A. S. Bloodgood.....	March 25, 1896
Total				120		
MADISON COUNTY.						
nw $\frac{1}{4}$	23	76	28	160	W. Lewis Brinson.....	April 20, 1896
POWERSHIEK COUNTY.						
e $\frac{1}{2}$ of ne $\frac{1}{4}$	8	79	14	80	John T. Scott.....	Oct. 2, 1896
UNION COUNTY.						
n $\frac{1}{2}$ of ne $\frac{1}{4}$	25	71	28	80	Charles F. Alden.....	March 26, 1897
WARREN COUNTY.						
sw $\frac{1}{4}$ of ne $\frac{1}{4}$, s $\frac{1}{2}$ of nw $\frac{1}{4}$, ne $\frac{1}{4}$ of sw $\frac{1}{4}$ and se $\frac{1}{4}$...	21	76	25	320	William Smith.....	July 2, 1896.
Aggregate No. of acres.....				1,265.65		

STATEMENT No. 5.

Giving descriptive list of the 500,000 acres school lands remaining unpatented, at the close of the biennial period, with the names of the counties in which the unpatented lands are situated.

PART OF SECTION.	Sec.	Town.	Range.	Acres.
ADAMS COUNTY.				
nw $\frac{1}{4}$ of sw $\frac{1}{4}$ of sw $\frac{1}{4}$	13	73	34	10
ne $\frac{1}{4}$ of nw $\frac{1}{4}$ of ne $\frac{1}{4}$	23	73	34	10
s $\frac{1}{2}$ of se $\frac{1}{4}$ of ne $\frac{1}{4}$ of ne $\frac{1}{4}$	23	73	34	5
Total.....				25

STATEMENT No. 5—CONTINUED.

PARTS OF SECTION.	Sec.	Town.	Range.	Acres.
ALLAMAKEE COUNTY.				
n $\frac{1}{4}$ of sw $\frac{1}{4}$	6	98	3	80
s $\frac{1}{4}$ of nw $\frac{1}{4}$	6	98	3	80
lot 4.....	10	98	3	32.80
se $\frac{1}{4}$ of nw $\frac{1}{4}$	10	98	3	40
sw $\frac{1}{4}$ of se $\frac{1}{4}$	23	98	3	40
sw $\frac{1}{4}$ of nw $\frac{1}{4}$	24	98	3	40
sw $\frac{1}{4}$ of ne $\frac{1}{4}$	32	97	4	40
w $\frac{1}{4}$ of se $\frac{1}{4}$	32	97	4	80
sw $\frac{1}{4}$ of ne $\frac{1}{4}$	35	97	4	40
lot 5.....	1	98	4	24.90
ne $\frac{1}{4}$ of ne $\frac{1}{4}$	9	98	5	40
sw $\frac{1}{4}$ of se $\frac{1}{4}$	18	98	5	40
ne $\frac{1}{4}$ of se $\frac{1}{4}$	23	98	5	40
n $\frac{1}{4}$ of sw $\frac{1}{4}$	31	98	5	80.32
nw $\frac{1}{4}$ of se $\frac{1}{4}$	31	98	5	40
ne $\frac{1}{4}$ of ne $\frac{1}{4}$	19	97	5	40
se $\frac{1}{4}$ of se $\frac{1}{4}$	32	97	5	40
se $\frac{1}{4}$ of nw $\frac{1}{4}$	1	98	6	40
ne $\frac{1}{4}$ of ne $\frac{1}{4}$	8	98	6	40
nw $\frac{1}{4}$ of nw $\frac{1}{4}$	9	98	6	40
nw $\frac{1}{4}$ of ne $\frac{1}{4}$	19	98	6	40
Total.....				978.04
APPANOOSE COUNTY.				
ne $\frac{1}{4}$ of sw $\frac{1}{4}$	28	68	19	40
ne $\frac{1}{4}$ of ne $\frac{1}{4}$	28	68	19	40
Total.....				80
BENTON COUNTY.				
ne $\frac{1}{4}$ of ne $\frac{1}{4}$	2	85	9	40
lot 1.....	10	85	9	44.70
e $\frac{1}{4}$ of ne $\frac{1}{4}$	11	85	9	80
sw $\frac{1}{4}$ of sw $\frac{1}{4}$	13	85	9	40
lot 4.....	14	85	9	48.80
nw $\frac{1}{4}$ of ne $\frac{1}{4}$	15	85	9	40
lot 8.....	19	85	9	66.80
out of ne $\frac{1}{4}$ of se $\frac{1}{4}$	35	82	12	40
Total.....				399.70
BLACK HAWK COUNTY.				
e $\frac{1}{4}$ of ne $\frac{1}{4}$	19	89	13	80
BREMER COUNTY.				
w $\frac{1}{4}$ of sw $\frac{1}{4}$	20	91	13	80
sw $\frac{1}{4}$ of nw $\frac{1}{4}$	21	91	13	40
ne $\frac{1}{4}$ of se $\frac{1}{4}$	23	91	13	40
n $\frac{1}{4}$ of se $\frac{1}{4}$	24	91	13	80
se $\frac{1}{4}$ of se $\frac{1}{4}$	24	91	13	40
se $\frac{1}{4}$ of ne $\frac{1}{4}$	25	91	13	40
nw $\frac{1}{4}$ of ne $\frac{1}{4}$	12	91	14	40
nw $\frac{1}{4}$ of ne $\frac{1}{4}$	13	91	14	40
Total.....				400
BUCHANAN COUNTY.				
nw $\frac{1}{4}$ of se $\frac{1}{4}$	3	89	10	40
CHICKASAW COUNTY.				
s $\frac{1}{4}$ of se $\frac{1}{4}$	4	94	14	80
w $\frac{1}{4}$ of se $\frac{1}{4}$	5	94	14	80
ne $\frac{1}{4}$ of ne $\frac{1}{4}$	7	94	14	40
sw $\frac{1}{4}$ of sw $\frac{1}{4}$	8	94	14	40
ne $\frac{1}{4}$	9	94	14	160
Total.....				400
CLARKE COUNTY.				
s $\frac{1}{4}$ of ne $\frac{1}{4}$	18	71	24	80
sw $\frac{1}{4}$ of se $\frac{1}{4}$	10	71	25	40
ne $\frac{1}{4}$ of nw $\frac{1}{4}$	25	71	26	40
ne $\frac{1}{4}$ of nw $\frac{1}{4}$	17	71	27	40
n $\frac{1}{4}$ of nw $\frac{1}{4}$	25	71	27	80

STATEMENT No. 5—CONTINUED.

PARTS OF SECTION.	Sec.	Town.	Range.	Acres.
CLARK COUNTY—continued.				
se $\frac{1}{4}$ of sw $\frac{1}{4}$	25	71	27	40
ne $\frac{1}{4}$ of ne $\frac{1}{4}$	26	71	27	40
nw $\frac{1}{4}$ of nw $\frac{1}{4}$	26	71	27	40
nw $\frac{1}{4}$ of sw $\frac{1}{4}$	26	71	27	40
Total.....				440
CLAYTON COUNTY.				
w $\frac{1}{2}$ of.....	26	91	1	820
sw $\frac{1}{4}$	20	91	2	160
lot 3.....	2	91	3	67 80
se $\frac{1}{4}$	4	91	3	160
w $\frac{1}{2}$ of nw $\frac{1}{4}$	8	91	3	80
se $\frac{1}{4}$	8	91	3	160
n $\frac{1}{2}$ of ne $\frac{1}{4}$	32	91	3	80
s $\frac{1}{2}$ of nw $\frac{1}{4}$	6	96	3	80
n $\frac{1}{2}$ of sw $\frac{1}{4}$	6	96	3	80
se $\frac{1}{4}$ of nw $\frac{1}{4}$	10	96	3	40
lot 4.....	10	96	3	32.53
nw $\frac{1}{4}$ of se $\frac{1}{4}$	22	97	3	40
sw $\frac{1}{4}$ of nw $\frac{1}{4}$	24	97	3	40
sw $\frac{1}{4}$ of se $\frac{1}{4}$	8	95	4	40
s $\frac{1}{2}$ of se $\frac{1}{4}$	28	91	5	40
ne $\frac{1}{4}$ of ne $\frac{1}{4}$	22	91	5	40
ne $\frac{1}{4}$ of se $\frac{1}{4}$	2	95	5	40
sw $\frac{1}{4}$ of nw $\frac{1}{4}$	6	95	5	40.38
sw $\frac{1}{4}$ of se $\frac{1}{4}$	20	92	6	40
Total.....				1,581.24
CLINTON COUNTY.				
sw $\frac{1}{4}$ of se $\frac{1}{4}$	30	82	4	40
lot 2.....	12	80	5	61.58
lot 3.....	12	80	5	40.18
nw $\frac{1}{4}$ of ne $\frac{1}{4}$	17	82	5	40
Total.....				181.76
DALLAS COUNTY.				
lots 2, 4, 5, 6, 11, 12, 13.....	4	78	20	290.24
lots 14, 17, 18, 19, 20.....	4	78	20	300
n $\frac{1}{2}$ of se $\frac{1}{4}$	4	78	20	80
in ne corner of sw $\frac{1}{4}$	4	78	20	64
lots 12 and 15.....	5	78	20	80
in part of lots 16 and 17.....	5	78	20	20
Total.....				724.24
DAVIS COUNTY.				
se $\frac{1}{4}$ of nw $\frac{1}{4}$	6	69	15	40
se $\frac{1}{4}$ of ne $\frac{1}{4}$	6	69	15	40
Total.....				80
DECATUR COUNTY.				
nw $\frac{1}{4}$ of nw $\frac{1}{4}$	3	67	24	40
sw $\frac{1}{4}$ of nw $\frac{1}{4}$	10	67	24	40
n $\frac{1}{2}$ of sw $\frac{1}{4}$	12	67	24	80
ne $\frac{1}{4}$ of ne $\frac{1}{4}$	12	67	24	40
sw $\frac{1}{4}$ of ne $\frac{1}{4}$	12	67	24	40
nw $\frac{1}{4}$ of se $\frac{1}{4}$ and se $\frac{1}{4}$ of se $\frac{1}{4}$	12	67	24	80
w $\frac{1}{2}$ of sw $\frac{1}{4}$	13	67	24	80
ne $\frac{1}{4}$ of ne $\frac{1}{4}$	23	67	24	40
ne $\frac{1}{4}$ of ne $\frac{1}{4}$	19	68	24	40
nw $\frac{1}{4}$ of se $\frac{1}{4}$	23	68	24	40
sw $\frac{1}{4}$ of nw $\frac{1}{4}$	24	68	24	40
e $\frac{1}{2}$ of sw $\frac{1}{4}$	4	69	24	80
sw $\frac{1}{4}$ of sw $\frac{1}{4}$	6	69	24	40
se $\frac{1}{4}$ of se $\frac{1}{4}$	6	68	25	40
se $\frac{1}{4}$ of ne $\frac{1}{4}$	18	68	25	40
nw $\frac{1}{4}$ of sw $\frac{1}{4}$	1	69	25	40
sw $\frac{1}{4}$ of ne $\frac{1}{4}$ and sw $\frac{1}{4}$ of nw $\frac{1}{4}$	6	70	26	79.00
se $\frac{1}{4}$ of nw $\frac{1}{4}$ and e $\frac{1}{2}$ of sw $\frac{1}{4}$	8	70	26	120
w $\frac{1}{2}$ of se $\frac{1}{4}$	9	70	26	80
se $\frac{1}{4}$ of se $\frac{1}{4}$	9	70	26	40

STATEMENT No. 5—CONTINUED.

PARTS OF SECTION.	Sec.	Town.	Range.	Acres.
DECATUR COUNTY—continued.				
sw $\frac{1}{4}$ of nw $\frac{1}{4}$	19	70	26	46.11
sw $\frac{1}{4}$ of sw $\frac{1}{4}$	23	70	26	40
nw $\frac{1}{4}$ of ne $\frac{1}{4}$	1	70	27	39.21
se $\frac{1}{4}$ of ne $\frac{1}{4}$	1	70	27	40
e $\frac{1}{4}$ of se $\frac{1}{4}$	1	70	27	80
ne $\frac{1}{4}$ of se $\frac{1}{4}$	7	70	27	40
e $\frac{1}{4}$ of ne $\frac{1}{4}$	15	70	27	80
sw $\frac{1}{4}$ of sw $\frac{1}{4}$	26	70	27	40
Total.....				1,524.51
DUBUQUE COUNTY.				
s $\frac{1}{2}$ of ne $\frac{1}{4}$	23	88	E 1	80
w $\frac{1}{2}$ of ne $\frac{1}{4}$	26	88	W 1	80
sw $\frac{1}{4}$ of se $\frac{1}{4}$	5	89	1	40
n $\frac{1}{2}$ of se $\frac{1}{4}$ of se $\frac{1}{4}$	26	88	2	20
ne $\frac{1}{4}$ of se $\frac{1}{4}$	26	89	1	40
Total.....				260
PAYETTE COUNTY.				
sw $\frac{1}{4}$ of se $\frac{1}{4}$	3	92	7	40
s $\frac{1}{2}$ of ne $\frac{1}{4}$	10	93	8	80
ne $\frac{1}{4}$ of se $\frac{1}{4}$	10	93	8	40
w $\frac{1}{2}$ of nw $\frac{1}{4}$	23	95	8	80
Total.....				240
FLOYD COUNTY.				
sw $\frac{1}{4}$ of se $\frac{1}{4}$	9	96	16	40
ne $\frac{1}{4}$ of sw $\frac{1}{4}$	10	96	16	40
Total.....				80
IOWA COUNTY.				
sw $\frac{1}{4}$ of se $\frac{1}{4}$	26	78	11	40
e $\frac{1}{2}$ of nw $\frac{1}{4}$	3	81	12	87.37
Total.....				127.37
LINN COUNTY.				
ne $\frac{1}{4}$ of nw $\frac{1}{4}$	15	85	8	40
sw $\frac{1}{4}$ of sw $\frac{1}{4}$	17	85	8	40
lot 8.....	23	85	8	51.60
Total.....				121.60
MADISON COUNTY.				
se $\frac{1}{4}$ of sw $\frac{1}{4}$	3	74	23	40
ne $\frac{1}{4}$ of se $\frac{1}{4}$	9	74	23	40
ne $\frac{1}{4}$ of nw $\frac{1}{4}$	10	74	23	40
e $\frac{1}{2}$ of sw $\frac{1}{4}$	23	74	29	80
Total.....				200
POWESHIEK COUNTY.				
sw $\frac{1}{4}$	1	79	15	160
nw $\frac{1}{4}$	1	79	15	141.73
ne $\frac{1}{4}$	1	79	15	145.24
se $\frac{1}{4}$	4	79	15	160
w $\frac{1}{2}$ of sw $\frac{1}{4}$	21	79	15	80
nw $\frac{1}{4}$ of sw $\frac{1}{4}$	13	78	16	40
Total.....				737
MINGGOLD COUNTY.				
n $\frac{1}{2}$ of ne $\frac{1}{4}$ of se $\frac{1}{4}$ of nw $\frac{1}{4}$	1	70	23	4.23
STORY COUNTY.				
w $\frac{1}{2}$ of nw $\frac{1}{4}$	20	83	23	80

STATEMENT No. 5—CONTINUED.

PARTS OF SECTION.	Sec.	Town.	Range	Acres.
TAMA COUNTY.				
s $\frac{1}{4}$ of se $\frac{1}{4}$	15	83	13	80
nw $\frac{1}{4}$ of sw $\frac{1}{4}$	9	83	15	40
w $\frac{1}{4}$ of sw $\frac{1}{4}$	12	83	15	80
ne $\frac{1}{4}$ of nw $\frac{1}{4}$	15	83	15	40
w $\frac{1}{4}$ of sw $\frac{1}{4}$ of se $\frac{1}{4}$	5	83	16	20
w $\frac{1}{4}$ of sw $\frac{1}{4}$	5	83	16	80
sw $\frac{1}{4}$ of nw $\frac{1}{4}$	5	83	16	40
n $\frac{1}{4}$ of sw $\frac{1}{4}$	6	83	16	80
e $\frac{1}{4}$	9	83	16	320
nw $\frac{1}{4}$ of nw $\frac{1}{4}$	10	83	16	40
Total.....				820
UNION COUNTY.				
part of ne $\frac{1}{4}$ of sw $\frac{1}{4}$	7	71	23	10
part of e $\frac{1}{4}$ of sw $\frac{1}{4}$	13	71	23	10
nw $\frac{1}{4}$ of sw $\frac{1}{4}$	12	71	23	40
ne $\frac{1}{4}$ of sw $\frac{1}{4}$	25	71	23	40
w $\frac{1}{4}$ of se $\frac{1}{4}$	25	71	23	80
sw $\frac{1}{4}$ of se $\frac{1}{4}$	35	71	23	40
sw $\frac{1}{4}$ of ne $\frac{1}{4}$	33	71	23	40
w $\frac{1}{4}$ of se $\frac{1}{4}$	36	71	23	80
se $\frac{1}{4}$ of sw $\frac{1}{4}$	36	71	23	40
se $\frac{1}{4}$ of ne $\frac{1}{4}$	30	73	23	40
ne $\frac{1}{4}$ of se $\frac{1}{4}$	11	73	23	40
Total.....				460
WAPELLO COUNTY.				
se $\frac{1}{4}$ of nw $\frac{1}{4}$	12	73	13	40
WAYNE COUNTY.				
nw $\frac{1}{4}$ of nw $\frac{1}{4}$	18	67	21	46.53
sw $\frac{1}{4}$ of nw $\frac{1}{4}$	9	67	23	40
w $\frac{1}{4}$ of sw $\frac{1}{4}$ of sw $\frac{1}{4}$	23	67	23	23.40
e $\frac{1}{4}$ of se $\frac{1}{4}$	23	67	23	80
Total.....				189.93
WEBSTER COUNTY.				
lot 1 in.....	23	87	27	17.13
s $\frac{1}{4}$ of nw $\frac{1}{4}$	24	87	27	80
lot 1 in.....	35	87	27	33.80
lot 2 in.....	35	87	27	51.34
sw $\frac{1}{4}$ of sw $\frac{1}{4}$	35	87	27	40
sw $\frac{1}{4}$ of ne $\frac{1}{4}$	6	88	28	40
se $\frac{1}{4}$ of nw $\frac{1}{4}$	6	88	28	40
Total.....				303.27
WINNESHIEK COUNTY.				
sw $\frac{1}{4}$ of se $\frac{1}{4}$	1	96	7	40
nw $\frac{1}{4}$ of se $\frac{1}{4}$	4	96	7	40
off west side ne $\frac{1}{4}$ of se $\frac{1}{4}$	4	96	7	10
se $\frac{1}{4}$ of nw $\frac{1}{4}$	24	96	7	40
in.....	25	96	7	41.81
nw $\frac{1}{4}$ of se $\frac{1}{4}$	31	97	7	40
east side of sw $\frac{1}{4}$ of sw $\frac{1}{4}$	7	98	8	20.69
w $\frac{1}{4}$ of sw $\frac{1}{4}$	9	98	8	80
se $\frac{1}{4}$ of ne $\frac{1}{4}$	28	99	8	40
Total.....				352.50

Aggregate number of acres unpatented, 10,949.39.

STATEMENT No. 6.

Giving the mortgage school lands patented during the last two years, with name of patentee and date of patent

PARTS OF SECTION.	Sec.	Town.	Range.	Acres.	NAME OF GRANTEE.	DATE OF PATENT.
ALLAMAKEE COUNTY.						
ne $\frac{1}{4}$ of ne $\frac{1}{4}$	36	97	6	121.96	H. G. Miller.....	Dec. 26, 1895
n $\frac{1}{2}$ of nw $\frac{1}{4}$	31	97	5			
CHICKASAW COUNTY.						
ne $\frac{1}{4}$ of nw $\frac{1}{4}$	30	95	14	40	Henry B. Newling.....	Jan. 23, 1897
DECATUR COUNTY.						
sw $\frac{1}{4}$ of sw $\frac{1}{4}$	22	70	26	40	I. M. Fry.....	July 20, 1895
se $\frac{1}{4}$ of se $\frac{1}{4}$	35	69	24	40	John F. Fleming.....	May 1, 1896
ne $\frac{1}{4}$ of se $\frac{1}{4}$ and sw $\frac{1}{4}$ of se $\frac{1}{4}$	35	69	24	80	G. G. Garton.....	May 1, 1896
sw $\frac{1}{4}$ of nw $\frac{1}{4}$	10	67	24	40	H. F. Wesson.....	June 10, 1896
sw $\frac{1}{4}$ of sw $\frac{1}{4}$	17	70	26	40	Charles West.....	Mar. 26, 1897
Total.....				240		
POWESHIEK COUNTY.						
se $\frac{1}{4}$	4	79	15	160	Leonidas Royce.....	July 22, 1896
WEBSTER COUNTY.						
nw $\frac{1}{4}$ of sw $\frac{1}{4}$	12	87	27	40	Lewis Morris.....	Feb. 24, 1896
Total No. acres patented				601.96		

UNSOLD SCHOOL LANDS.

STATEMENT No. 7.

Giving by particular description the unsold school lands, as reported by the county auditors, and omitting the names of counties having no unsold school lands.

COUNTY.	PARTS OF SECTION.	Sec.	Town.	Range.	Acres.	
Allamakee...	nw $\frac{1}{4}$ of ne $\frac{1}{4}$	16	100	4	40	Sixteenth section.
Allamakee...	sw $\frac{1}{4}$ of ne $\frac{1}{4}$	16	100	4	40	Sixteenth section.
Allamakee...	ne $\frac{1}{4}$ of nw $\frac{1}{4}$	16	100	4	40	Sixteenth section.
Allamakee...	sw $\frac{1}{4}$ of nw $\frac{1}{4}$	16	100	4	40	Sixteenth section.
Allamakee...	se $\frac{1}{4}$ of nw $\frac{1}{4}$	16	100	4	40	Sixteenth section.
Allamakee...	nw $\frac{1}{4}$ of sw $\frac{1}{4}$	16	100	4	40	Sixteenth section.
Allamakee...	nw $\frac{1}{4}$ of ne $\frac{1}{4}$	16	100	4	40	Sixteenth section.
Allamakee...	lot 1.....	16	99	3	43.50	Sixteenth section.
Allamakee...	lot 2.....	16	99	3	28.06	Sixteenth section.
Allamakee...	lot 3.....	16	99	3	45.58	Sixteenth section.
Allamakee...	lot 4.....	16	99	3	28	Sixteenth section.
Allamakee...	lot 5.....	16	99	3	31.06	Sixteenth section.
Allamakee...	lot 6.....	16	99	3	58	Sixteenth section.
Allamakee...	w $\frac{1}{2}$ of sw $\frac{1}{4}$	16	99	3	80	sixteenth section.
Allamakee...	sw $\frac{1}{4}$ of nw $\frac{1}{4}$	6	96	3	40	500,000 acre.
Allamakee...	se $\frac{1}{4}$ of nw $\frac{1}{4}$	6	96	3	40	500,000 acre.
Allamakee...	nw $\frac{1}{4}$ of se $\frac{1}{4}$	6	96	3	40	500,000 acre.
Allamakee...	ne $\frac{1}{4}$ of sw $\frac{1}{4}$	6	96	3	40	500,000 acre.
Total.....					754.20	
Decatur.....	ne $\frac{1}{4}$ of se $\frac{1}{4}$	7	70	27	40	500,000 acre.
Dickinson.....	all of.....	16	99	27	640	Sixteenth section.

STATEMENT No. 7—CONTINUED.

COUNTY.	PARTS OF SECTION.	Sec.	Town.	Range.	Acres.	
Fremont	w $\frac{1}{4}$ of sw $\frac{1}{4}$	16	70	43	80	Sixteenth section.
Fremont	s $\frac{1}{4}$ of nw $\frac{1}{4}$	16	70	43	80	Sixteenth section.
Total .....	.....				160	
Hancock	ne $\frac{1}{4}$ of se $\frac{1}{4}$	16	97	24	40	Sixteenth section.
Hancock	se $\frac{1}{4}$ of se $\frac{1}{4}$	16	97	24	40	Sixteenth section.
Total .....	.....				80	
Kossuth	ne $\frac{1}{4}$	16	100	29	160	Sixteenth section.
Kossuth	nw $\frac{1}{4}$	16	100	29	160	Sixteenth section.
Kossuth	ne $\frac{1}{4}$	16	100	30	160	Sixteenth section.
Kossuth	nw $\frac{1}{4}$	16	100	30	160	Sixteenth section.
Kossuth	sw $\frac{1}{4}$	16	100	30	160	Sixteenth section.
Kossuth	se $\frac{1}{4}$	16	100	30	160	Sixteenth section.
Total .....	.....				960	
Monona	sw $\frac{1}{4}$ of nw $\frac{1}{4}$	16	83	43	40	Sixteenth section.
Monona	se $\frac{1}{4}$ of sw $\frac{1}{4}$	16	85	46	40	Sixteenth section.
Monona	sw $\frac{1}{4}$ of sw $\frac{1}{4}$	16	85	46	40	Sixteenth section.
Monona	se $\frac{1}{4}$ of se $\frac{1}{4}$	16	83	46	40	Sixteenth section.
Monona	sw $\frac{1}{4}$ of se $\frac{1}{4}$	16	85	46	40	Sixteenth section.
Total .....	.....				200	
Tama	s $\frac{1}{4}$ of nw $\frac{1}{4}$ of nw $\frac{1}{4}$	16	85	13	20	Sixteenth section.
Tama	n $\frac{1}{4}$ of sw $\frac{1}{4}$ of nw $\frac{1}{4}$	16	85	13	20	Sixteenth section.
Total .....	.....				40	
Woodbury	sw $\frac{1}{4}$ of ne $\frac{1}{4}$	16	86	43	40	Sixteenth section.
Woodbury	ne $\frac{1}{4}$ of nw $\frac{1}{4}$	16	86	43	40	Sixteenth section.
Woodbury	nw $\frac{1}{4}$ of nw $\frac{1}{4}$	16	86	43	40	Sixteenth section.
Woodbury	sw $\frac{1}{4}$ of nw $\frac{1}{4}$	16	86	43	40	Sixteenth section.
Woodbury	se $\frac{1}{4}$ of nw $\frac{1}{4}$	16	86	43	40	Sixteenth section.
Woodbury	nw $\frac{1}{4}$ of sw $\frac{1}{4}$	16	86	43	40	Sixteenth section.
Woodbury	ne $\frac{1}{4}$ of sw $\frac{1}{4}$	16	86	43	40	Sixteenth section.
Total .....	.....				280	

Aggregate number of acres unsold, 3,114 20.

THE STATE UNIVERSITY LANDS.

The State University lands embrace two congressional grants—the University grant and the Saline land grant; also lands acquired under sheriffs' deeds and donated lands. Of the University grant there is yet unpatented 653.41 acres, of the Saline lands 1,570.09 acres, and of other lands 840 acres.

There were 329.02 acres of the University lands patented during the last two years, as shown by descriptive statement herewith.

Lovell Swisher, Esq., treasurer of the State University at Iowa City, kindly furnished me with a complete list of the unsold University lands, as exhibited in statement No. 11 in this report.

The aggregate of unsold University lands is 3,063.50 acres.

UNIVERSITY GRANT.

STATEMENT No. 8.

Showing for the biennial period ended June 30, 1897:

1. Total number of acres approved to the state.
2. Total number of acres patented.
3. Number of acres remaining unpatented.
4. Number of acres patented during the last two years.
5. Number of acres remaining unsold.

COUNTIES.	Total in each county.	Total number of acres patented.	Number of acres unpatented.	Number of acres patented since date of last report.	Number of acres remaining unsold.
Appanoose.....	640	640			
Boone.....	2,613.48	2,613.48			
Davis.....	1,297.86	1,217.36	80	129.02	80
Dallas.....	572.07	572.07			
Decatur.....	2,560	2,560			
Hardin.....	10,325.54	10,145.54	180		180
Iowa.....	640.65	605.68	40.97		40.97
Jasper.....	4,611.35	4,611.35			
Jefferson.....	1,280	1,280			
Lucas.....	4,545.44	4,373	272.44		272.44
Polk.....	5,194.19			80	
Scott.....	645.16	645.16			
Story.....	5,221.40	5,221.40			
Union.....	638.20	638.20			
Wapello.....	1,920	1,920			
Warren.....	3,218	3,138	80		80
Aggregates.....	45,928.84	45,275.43	658.41	209.02	653.41

UNIVERSITY LANDS PATENTED.

STATEMENT No. 9.

Giving a description of the University lands patented during the last two years, with name of patentee and date of patent.

PARTS OF SECTION.	Sec.	Town.	Range.	Acres.	NAME OF GRANTEE.	DATE OF PATENT.
DAVIS COUNTY.						
s $\frac{1}{4}$ of nw $\frac{1}{4}$	31	70	15	84.85	Amos Steckel.....	Nov. 15, 1895
nw fractional $\frac{1}{4}$ of sw $\frac{1}{4}$..	31	70	15	44.17	Amos Steckel.....	Mar. 12, 1896
Total.....				129.02		
POLK COUNTY.						
w $\frac{1}{4}$ of se $\frac{1}{4}$	20	79	22	80	The widow and heirs at law of Moses B. White, Jr.....	Aug. 20, 1896
Total No. acres patented.....				209.02		

SALINE LANDS PATENTED.

PARTS OF SECTION.	Sec.	Town.	Range.	Acres.	NAME OF GRANTEE.	DATE OF PATENT.
APPANOOSE COUNTY.		N	W			
sw $\frac{1}{4}$ of ne $\frac{1}{4}$	12	70	17	40	Lewis McCoy.....	Sept. 30, 1886
sw $\frac{1}{4}$ of se $\frac{1}{4}$ and se $\frac{1}{4}$ of se $\frac{1}{4}$	19	70	16	80	William Wood.....	Sept. 30, 1886
Total.....				120		

SALINE LAND GRANT.

STATEMENT No. 10.

Showing for the biennial period ended June 30, 1897:

1. Total number of acres in the grant.
2. Total number of acres patented.
3. Number of acres remaining unpatented.
4. Number of acres patented during the last two years.
5. Number of acres remaining unsold June 30, 1897.

COUNTIES.	Total number of acres in each county.	Total number of acres patented.	Number of acres unpatented.	Number of acres patented since date of last re- port.	Number of acres remaining un- sold.
Appanoose.....	12,960.28	11,744.80	1,215.68	120	1,050.09
Davis.....	640	600	40	.....	40
Decatur.....	2,560	2,400	160	.....	160
Lucas.....	26,791.48	26,471.48	320	.....	160
Monroe.....	1,120	1,120	.....	.....	.....
Van Buren.....	640	640	.....	.....	.....
Wayne.....	2,400.79	2,380.79	160	.....	160
Aggregates.....	46,202.53	44,306.85	1,865.68	120	1,570.09

UNIVERSITY LAND—UNSOLD.

STATEMENT No. 11.

Giving a list of the unsold State University lands, which list was kindly furnished by Lovell Swisher, treasurer of the State University.

UNIVERSITY GRANT.

PARTS OF SECTION.	Sec.	Town.	Range.	Acres.	IN WHAT COUNTY SITU- ATED.
ne $\frac{1}{4}$ of nw $\frac{1}{4}$	81	70	15	40	Davis.
nw $\frac{1}{4}$ of se $\frac{1}{4}$	8	69	15	40	Davis.
se $\frac{1}{4}$ of nw $\frac{1}{4}$	5	88	19	40	Hardin.
nw $\frac{1}{4}$ of ne $\frac{1}{4}$	8	88	19	40	Hardin.
e $\frac{1}{2}$ of se $\frac{1}{4}$ of ne $\frac{1}{4}$	8	88	19	20	Hardin.
se $\frac{1}{4}$ of ne $\frac{1}{4}$	9	86	19	40	Hardin.
ne $\frac{1}{4}$ of sw $\frac{1}{4}$	5	88	19	40	Hardin.
ne fractional $\frac{1}{4}$ of nw $\frac{1}{4}$	5	81	12	40.97	Iowa.
ne fractional $\frac{1}{4}$ of ne $\frac{1}{4}$	5	71	23	47.98	Lucas.
nw fractional $\frac{1}{4}$ of ne $\frac{1}{4}$	5	71	23	48.15	Lucas.
ne fractional $\frac{1}{4}$ of nw $\frac{1}{4}$	5	71	23	48.12	Lucas.
nw fractional $\frac{1}{4}$ of nw $\frac{1}{4}$	5	71	23	48.19	Lucas.
sw $\frac{1}{4}$ of nw $\frac{1}{4}$	5	71	23	40	Lucas.
sw $\frac{1}{4}$ of sw $\frac{1}{4}$	9	71	23	40	Lucas.
ne $\frac{1}{4}$ of ne $\frac{1}{4}$	28	77	23	40	Warren.
se $\frac{1}{4}$ of se $\frac{1}{4}$	28	77	23	40	Warren.
Total				653.41	

SALINE LAND GRANT—UNSOLD.

PARTS OF SECTION.	Sec.	Town.	Range.	Acres.	IN WHAT COUNTY SITUATED.
ne \times of ne \times	21	70	18	40	Appanoose.
sw \times of se \times	21	70	18	40	Appanoose.
ne \times of ne \times	10	70	18	40	Appanoose.
nw \times of ne \times	10	70	18	40	Appanoose.
sw \times of ne \times	10	70	18	40	Appanoose.
se \times of ne \times	10	70	18	40	Appanoose.
sw \times of nw \times	10	70	18	40	Appanoose.
se \times of nw \times	10	70	18	40	Appanoose.
ne \times of sw \times	10	70	18	40	Appanoose.
sw \times of se \times	9	70	18	40	Appanoose.
ne \times of se \times	9	70	18	40	Appanoose.
nw \times of se \times	9	70	18	40	Appanoose.
nw \times of ne \times	1	69	17	40	Appanoose.
sw \times of ne \times	1	69	17	40	Appanoose.
nw \times of se \times	1	69	17	40	Appanoose.
ne \times of ne \times	23	70	17	40	Appanoose.
se \times of se \times	26	70	17	40	Appanoose.
nw \times of nw \times	31	70	16	44.40	Appanoose.
nw \times of sw \times	13	70	16	40	Appanoose.
ne \times of sw \times	13	70	16	40	Appanoose.
sw \times of sw \times	13	70	16	40	Appanoose.
se \times of sw \times	13	70	16	40	Appanoose.
nw \times of ne \times	23	70	16	40	Appanoose.
se \times of ne \times	23	70	16	40	Appanoose.
se \times of se \times	20	70	17	40	Appanoose.
ne \times of nw \times	1	69	17	45.69	Appanoose.
ne \times of se \times	10	70	18	40	Davis.
sw \times of se \times	28	69	24	40	Decatur.
se \times of sw \times	28	69	24	40	Decatur.
nw \times of se \times	33	69	24	40	Decatur.
sw \times of se \times	33	69	24	40	Decatur.
ne \times of sw \times	9	72	21	40	Lucas.
se \times of sw \times	9	72	21	40	Lucas.
nw \times of se \times	29	71	21	40	Lucas.
nw \times of sw \times	15	71	22	40	Lucas.
se \times of ne \times	7	69	23	40	Wayne.
sw \times of ne \times	7	69	23	40	Wayne.
ne \times of sw \times	7	69	23	40	Wayne.
se \times of nw \times	7	69	23	40	Wayne.
Total				1,570.00	

LANDS DONATED TO STATE UNIVERSITY—UNSOLD.

PARTS OF SECTION.	Sec.	Town.	Range.	Acres.	IN WHAT COUNTY SITUATED.
ne \times of nw \times	23	86	33	40	Calhoun.
ne \times of nw \times	34	95	36	40	Clay.
nw \times of nw \times	34	95	36	40	Clay.
sw \times of nw \times	34	95	36	40	Clay.
se \times of nw \times	34	95	36	40	Clay.
sw \times of nw \times	30	95	35	160	Clay.
se \times	30	95	35	160	Clay.
se \times of se \times	14	84	38	40	Crawford.
nw \times of ne \times	22	86	14	40	Tama.
ne \times of nw \times	25	100	25	40	Winnebago.
se \times of nw \times	25	100	25	40	Winnebago.
Total				680	

REAL ESTATE HELD BY THE STATE UNIVERSITY OBTAINED UNDER FORECLOSURE OF LOANS MADE BY THE UNIVERSITY AUTHORITIES.

PARTS OF SECTION.	Sec.	Town.	Range.	Acres.	IN WHAT COUNTY SITUATED.
se ¼ of nw ¼.....	34	79	7	40	Johnson.
sw ¼ of nw ¼.....	34	79	7	40	Johnson.
sw ¼ of ne ¼.....	8	79	7	40	Johnson.
sw ¼ of sw ¼.....	81	79	16	40	Poweshiek.
Total.....				160	

Lot No 4, block 30, Iowa City, Iowa.

RECAPITULATION.

	ACRES.
University grant.....	653.41
Saline grant.....	1,570.09
Donated lands.....	680
By foreclosure.....	160
Aggregate unsold.....	3,063.59
One city lot.....	

THE AGRICULTURAL COLLEGE LANDS.

The Agricultural College lands were acquired by two congressional grants, by purchase and donation.

By the College grant of 1862, 204,309.30 acres were acquired. The Five section grant embraced 3,200 acres; the purchase, known as "Cusey Purchase," contained 15,023.18 acres, and donated lands amounting to about 1,577.88 acres. The Five section lands have all been sold and patented.

During the last biennial period 11,919.66 acres of the College grant, and 320 acres of the Cusey purchase were patented, making a total of 12,239.66 acres.

There is yet unpatented of the College grant 12,034.28 acres, and of the Cusey purchase 1,253.18 acres; a total of 13,287.46 acres unpatented.

Statement No 15 in this report gives a descriptive list of unpatented College lands; also the number of lease issued by the College authorities to said lands.

The trustees of the Agricultural College and farm are authorized to sell or lease all of the lands granted to the state by act of congress approved July 2, 1862. None of said lands shall be sold for less than 50 per cent above the appraisement made by the trustees of the college in the year 1865, and shall be leased in amounts not to exceed 160 acres to any one man, for a term not exceeding ten years, the lessee to pay 8 per cent per annum in advance, upon the price of said land.

The law provides that the lessee shall have the privilege of purchasing the land at the expiration of the lease. The lessee shall pay 8 per cent per annum in advance upon the price of said land, and a failure to pay the interest within sixty days from the time it is due will forfeit the lease with all improvements on the land.

In all cases where leases of lands executed by the trustees have been renewed ten years after the date of the original lease has expired, the interest in such lands of the lessee shall be subject to assessment and taxation as real property, such leasehold interest to be assessed, taxed and sold and redemption from sale be made or tax deed issued like other real estate. The purchaser at tax sale has the right to pay interest or principal due on the lease, and in the event of no redemption from tax sale to obtain patent from the state for the leased land.

AGRICULTURAL COLLEGE GRANT.

STATEMENT No. 12.

Showing for the biennial period ended June 30, 1897:

1. Total number of acres in county having selections.
2. Number of acres patented during the last two years.
3. Total number of acres patented.
4. Number of acres remaining unpatented.

COUNTIES.	Total number acres in each county.	Number acres patented dur- ing the last two years.	Number acres patented.	Number acres remaining un- patented.
Buena Vista.....	5,837.58	80.00	5,837.58	.....
Calhoun.....	3,068.86	.....	2,908.86	160.00
Cherokee.....	2,249.63	40.00	2,249.63	.....
Clay.....	8,719.43	820.00	7,839.43	880.00
Dickinson.....	5,159.67	400.00	4,909.67	160.00
Emmet.....	15,648.90	1,040.00	15,733.08	915.91
Greene.....	4,178.65	160.00	4,018.65	160.00
Hamilton.....	2,481.50	.....	2,481.50	.....
Humboldt.....	3,063.13	.....	2,767.11	296.02
Ida.....	8,323.97	131.23	8,044.84	289.13
Kossuth.....	84,196.29	4,514.00	78,579.27	5,617.02
Lyon.....	1,120.00	820.00	680.00	440.00
O'Brien.....	1,600.00	160.00	1,600.00	.....
Palo Alto.....	27,718.14	3,102.24	25,798.14	1,920.00
Plymouth.....	3,842.60	640.00	5,323.60	820.00
Pocahontas.....	3,549.04	160.00	3,389.04	160.00
Sac.....	640.00	.....	335.97	304.03
Sioux.....	1,280.00	.....	1,280.00	.....
Webster.....	3,249.73	.....	3,239.73	100.00
Winnemago.....	2,430.75	.....	2,349.75	80.00
Woodbury.....	10,103.46	830.88	9,583.46	520.00
Worth.....	196.56	.....	196.56	.....
Wright.....	4,645.45	.....	4,645.45	.....
Aggregates	204,809.80	11,919.66	192,375.02	12,434.78

COLLEGE LANDS—CUSEY PURCHASE.

STATEMENT No. 13.

Showing for the biennial period ended June 30, 1897:

1. Total quantity in purchase, naming the counties in which the selections were made.
2. Number of acres patented during the last two years.
3. Total number of acres patented.
4. Number of acres remaining unpatented.

COUNTIES.	Total number of acres selected in each county.	Number of acres patented during the last two years.	Total number of acres patented.	Number of acres remaining unpatented.
Buena Vista.....	2,680	100	2,400	480
Cherokee.....	2,400	100	2,400	.....
Dickinson.....	1,760	.....	1,760	.....
Lyon.....	7,800	.....	6,880	820
Plymouth.....	320	.....	320	.....
Sioux.....	453.18	.....	.....	453.18
Aggregates.....	15,018.18	320	13,760	1,258.18

AGRICULTURAL COLLEGE LANDS PATENTED.

STATEMENT No. 14.

Giving a description of the Agricultural College lands patented during the last two years, with name of patentee and date of patent.

COLLEGE GRANT.

PARTS OF SECTION.	Sec.	TOWN.	Range.	Acres.	NAME OF GRANTEE.	DATE OF PATENT.
BUENA VISTA COUNTY.						
s $\frac{1}{2}$ of ne $\frac{1}{4}$	4	98	36	80	F. H. Helsel.....	Nov. 18, 1895
CHEROKEE COUNTY.						
ne $\frac{1}{4}$ of ne $\frac{1}{4}$	12	92	40	40	F. J. Stanosheck.....	June 11, 1897
CLAY COUNTY.						
nw $\frac{1}{4}$	10	96	36	160	Ashbel O. Catlin.....	July 12, 1895
sw $\frac{1}{4}$	28	94	36	160	Geo. A. Thompson.....	Jan. 20, 1895
Total.....				320		
DICKINSON COUNTY.						
e $\frac{1}{2}$ of ne $\frac{1}{4}$	17	98	36	80	Emaline A. Barnard.....	July 30, 1895
nw $\frac{1}{4}$	8	98	36	160	W. H. Nycum.....	Aug. 7, 1895
sw $\frac{1}{4}$	5	98	36	160	W. H. Nycum.....	Aug. 7, 1895
Total.....				400		
EMMET COUNTY.						
sw $\frac{1}{4}$	28	99	28	160	L. P. and C. D. Osgood..	Aug. 7, 1895
e $\frac{1}{2}$ of ne $\frac{1}{4}$	24	99	33	80	T. J. and Albert Lerdall..	Sept. 6, 1895
e $\frac{1}{2}$ of se $\frac{1}{4}$	24	99	33	80	O. C. Cowell.....	Sept. 28, 1895
se $\frac{1}{4}$	24	99	24	160	Lewis Jacobson.....	Dec. 5, 1895
sw $\frac{1}{4}$	24	99	24	160	O. J. Brown.....	Jan. 20, 1895
sw $\frac{1}{4}$	4	99	24	160	C. P. Buckey and Geo. H. McDonald.....	March 7, 1895
n $\frac{1}{4}$ of ne $\frac{1}{4}$	26	99	28	80	Romelia Ingram.....	Oct. 17, 1895
sw $\frac{1}{4}$	12	98	31	160	S. T. Campbell.....	April 8, 1897
Total.....				1,040		

AGRICULTURAL COLLEGE—CONTINUED.

PARTS OF SECTION.	Sec.	Town.	Range.	Acres.	NAME OF GRANTEE.	DATE OF PATENT.
GREENE COUNTY.						
ne $\frac{1}{4}$	36	95	29	160	John Whalen.....	July 12, 1895
IDA COUNTY.						
nw $\frac{1}{4}$	30	87	41	121.32	Peter Behn	July 12, 1895
KOSSUTH COUNTY.						
sw $\frac{1}{4}$	22	97	29	160	Christopher Bierstedt....	July 12, 1895
sw $\frac{1}{4}$	3	96	30	160	William Schmidt	Aug. 7, 1895
ne $\frac{1}{4}$	14	94	30	160	John Isch, Jr.	Aug. 7, 1895
nw $\frac{1}{4}$	25	95	30	160	Robert H. Arnold.....	Sept. 6, 1895
ne $\frac{1}{4}$	4	98	30	165.12	Thomas Stapleton.....	Sept. 6, 1895
sw $\frac{1}{4}$	14	95	28	160	Martin Rahm.....	Sept. 28, 1895
w $\frac{1}{4}$ of se $\frac{1}{4}$	4	94	30	80	Paul Dorweiler.....	Sept. 28, 1895
ne $\frac{1}{4}$ and e $\frac{1}{4}$ of se $\frac{1}{4}$	4	94	30	245.47	Henry Dorweiler.....	Sept. 28, 1895
se $\frac{1}{4}$ and n $\frac{1}{4}$ of ne $\frac{1}{4}$	19	95	30	240	Phillip Dorweiler.....	Sept. 28, 1895
n $\frac{1}{4}$	22	98	29	320	John G. Goodkin.....	Sept. 28, 1895
se $\frac{1}{4}$	30	95	30	160	Fred Schultz	Oct. 8, 1895
sw $\frac{1}{4}$	35	95	30	160	Charles Baas	Oct. 8, 1895
se $\frac{1}{4}$	28	96	27	160	Peter E. Skow.....	Nov. 18, 1895
ne $\frac{1}{4}$	8	94	30	160	Rudolf Birmingham.....	Nov. 18, 1895
ne $\frac{1}{4}$	35	96	30	160	Henry W. Behrens.....	Nov. 18, 1895
nw $\frac{1}{4}$	36	97	27	160	Geord Eden.....	Jan. 20, 1896
w $\frac{1}{4}$ of se $\frac{1}{4}$	24	97	27	80	Heirs of Wm. Schweppe.....	Feb. 10, 1896
e $\frac{1}{4}$ of se $\frac{1}{4}$	24	97	27	80	H. Bussing.....	Feb. 10, 1896
nw $\frac{1}{4}$	3	98	30	165.57	Thomas Stapleton.....	March 23, 1896
se $\frac{1}{4}$	35	95	27	160	Michael Cleary.....	April 2, 1896
se $\frac{1}{4}$	18	97	29	160	Dumont A. Buell.....	Aug. 23, 1896
sw $\frac{1}{4}$	18	98	29	147.60	Martin Jordan	Aug. 29, 1896
ne $\frac{1}{4}$	2	98	30	167.27	Daniel Williams.....	Nov. 4, 1896
e $\frac{1}{4}$ of se $\frac{1}{4}$	6	94	30	80	Henry Bell	Feb. 17, 1897
ne $\frac{1}{4}$	33	95	27	160	Oliver H. Stillson.....	Feb. 17, 1897
ne $\frac{1}{4}$	2	95	30	188.09	M. W. Stover.....	March 16, 1897
se $\frac{1}{4}$	26	95	30	160	Lamont Chamberlin.....	June 11, 1897
ne $\frac{1}{4}$	18	97	29	160	Dumont A. Buell.....	Sept. 17, 1896
Total				4,519.12		
LYON COUTY.						
n $\frac{1}{4}$	31	98	48	320	Mary I. Carpenter.....	Sept. 2, 1896
O'BRIEN COUNTY.						
nw $\frac{1}{4}$	24	94	39	160	R. W. Hill.....	Feb. 10, 1896
PALO ALTO COUNTY.						
nw $\frac{1}{4}$	4	96	32	149.34	David G. Baker.....	July 12, 1895
se $\frac{1}{4}$ and e $\frac{1}{4}$ sw $\frac{1}{4}$	94	97	32	240	David Starr.....	July 12, 1895
ne $\frac{1}{4}$	15	96	31	160	Henry J. Jenswold.....	Sept. 28, 1895
ne $\frac{1}{4}$	20	96	32	160	Michael Kannaly.....	Nov. 18, 1895
se $\frac{1}{4}$	14	95	31	800	George W. Eastman.....	Dec. 5, 1895
and all of.....	24	95	31		Peter Waldron.....	Dec. 26, 1895
w $\frac{1}{4}$ of sw $\frac{1}{4}$	32	95	33	80	John Waldron.....	Dec. 26, 1895
e $\frac{1}{4}$ of sw $\frac{1}{4}$	32	95	33	80	Emil Chrischilles.....	Feb. 10, 1896
sw $\frac{1}{4}$	28	96	31	160	Emmerson Hakes.....	April 2, 1896
nw $\frac{1}{4}$	24	94	32	160	William Grebely.....	April 2, 1896
sw $\frac{1}{4}$	24	94	32	160	Charles R. Potter.....	May 11, 1896
ne $\frac{1}{4}$	17	96	31	160	Albert E. Harrison.....	May 11, 1896
ne $\frac{1}{4}$	20	94	32	320	George E. Roberts.....	Aug. 6, 1896
and se $\frac{1}{4}$	28	94	32		Owen Olymer.....	Aug. 7, 1896
nw $\frac{1}{4}$	8	96	31	160	D. A. Porterfield.....	March 16, 1897
se $\frac{1}{4}$	18	97	32	160		
Total				3,109.34		
PLYMOUTH COUNTY.						
n $\frac{1}{4}$ of sw $\frac{1}{4}$	28	90	46	80	Frank S. Woolworth.....	April 6, 1896
s $\frac{1}{4}$ of sw $\frac{1}{4}$	28	90	46	80	J. H. Woolworth, Jr.....	April 6, 1896
n $\frac{1}{4}$	28	93	48	320	Jennie Gordon M' Cormack	Feb. 17, 1897
se $\frac{1}{4}$	10	90	47	160	W. A. Daniel.....	Feb. 17, 1897
Total.....				640		
POCAHONTAS COUNTY.						
sw $\frac{1}{4}$	39	90	32	160	Henry B. Behrens.....	Feb. 17, 1897

AGRICULTURAL COLLEGE—CONTINUED.

PARTS OF SECTION.	Sec.	Town.	Range.	Acres.	NAME OF GRANTEE.	DATE OF PATENT.
WOODBURY COUNTY.						
ne ¼	30	88	43	160	Zadie M. De Voe	July 12, 1895
ne ¼	6	89	44	159.88	W. H. Rawson	Dec. 26, 1895
ne ¼ of se ¼	6	87	43	40	Edwin Hall	Jan. 20, 1896
e ¼	30	86	44	320	Amos B. Atkinson	March 17, 1896
nw ¼	36	87	45	160	R. O. Rice	Aug. 22, 1896
Total				839.88		
Aggregate number of acres patented				11,919.66		

COLLEGE LANDS—CUSEY PURCHASE.

BURNA VISTA COUNTY.						
se ¼	24	93	36	160	Manne R. Meyer	Sept. 6, 1895
CHEBROKKE COUNTY.						
ne ¼	36	90	41	160	Charles B. Bush	Aug. 7, 1895
Total				320		

AGRICULTURAL COLLEGE LANDS—UNPATENTED.

STATEMENT No. 15.

Giving herewith a list of the unpatented Agricultural College lands; which list was furnished by Herman Knapp, Esq., of Ames, Iowa, land agent of the Agricultural College, who has charge of these lands. The college lands are now under lease.

No. of lease.	PARTS OF SECTION.	Sec.	Town.	Range.	Acres.	COUNTY.
61	se ¼	30	89	30	160	Webster.
64	se ¼	4	93	27	160	Humboldt.
105	ne ¼	8	89	31	160	Calhoun.
106 ½	w ½ of se ¼	6	94	30	80	Kossuth.
107 ½	sw ¼	5	94	30	160	Kossuth.
123	se ¼	34	97	28	160	Kossuth.
149	ne ¼	10	95	33	160	Palo Alto.
474	nw ¼	32	90	31	160	Pocahontas.
703	se ¼	4	95	33	160	Palo Alto.
738	sw ¼	24	96	34	160	Palo Alto.
880	sw ¼	26	94	33	160	Palo Alto.
903	ne ¼	8	100	34	115.91	Emmet.
1011	ne ¼	17	91	36	160	Clay.
1231	nw ¼	36	95	31	160	Palo Alto.
1253	sw ¼	14	96	36	160	Clay.
1362	sw ¼	1	95	36	160	Clay.
1381	se ¼	36	96	28	160	Kossuth.
1388	sw ¼	36	96	28	160	Kossuth.
1393	ne ¼	18	96	29	160	Kossuth.
1394	se ¼	18	96	29	160	Kossuth.
1453	se ¼	1	96	37	160	Kossuth.
1485	se ¼	36	87	38	160	Sac.
1519 ½	w ½ of se ¼	4	86	41	80	Ida.
1519 ½	se ¼ of se ¼	4	86	41	40	Ida.
1605	e ¼ of se ¼	23	97	27	80	Kossuth.
1663	se ¼	5	96	31	160	Palo Alto.
1690	ne ¼	2	96	41	164.03	Ida.
1708	sw ¼	26	98	23	160	Kossuth.
1709	sw ¼	26	98	23	160	Kossuth.
1711	sw ¼	1	99	23	160	Kossuth.

STATEMENT NO. 15—CONTINUED.

No. of lease.	PARTS OF SECTION.	Sec.	Town.	Range.	Acres.	COUNTY.
1715	se ¼	11	98	27	160	Kossuth.
1716	sw ¼	11	98	27	160	Kossuth.
1718	sw ¼	10	98	27	160	Kossuth.
1730	ne ¼	9	98	27	160	Kossuth.
1743	sw ¼	22	97	30	160	Kossuth.
1744	se ¼	23	98	31	160	Palo Alto.
1799	sw ¼	23	94	28	160	Kossuth.
1801	se ¼	2	94	28	160	Kossuth.
1803	sw ¼	2	94	28	160	Kossuth.
1819½	s ½ of nw ¼	23	99	23	80	Winnebago.
1832½	w ½ of nw ¼	12	94	28	80	Kossuth.
1834	w ½ of sw ¼	6	86	44	75 53	Woodbury.
1842	nw ¼ of nw ¼	4	93	27	56.02	Humboldt.
1844	e ½ of sw ¼	6	86	44	80	Woodbury.
1816	sw ¼	26	99	33	160	Emmet.
1847	nw ¼	26	99	33	160	Emmet.
1852	nw ¼	13	98	29	160	Kossuth.
1886	se ¼	26	90	45	160	Plymouth.
1889	n ½, ne ¼ and sw ¼ of ne ¼	26	87	45	120	Woodbury.
1891	sw ¼	17	98	26	160	Dickinson.
1892	w ½ of se ¼	24	97	27	80	Kossuth.
1896	sw ¼	27	95	27	160	Kossuth.
1918	sw ¼	22	90	46	160	Plymouth.
1927	ne ¼	24	94	26	160	Clay.
1939	se ¼	23	95	23	160	Palo Alto.
1945	se ¼	1	98	30	160	Kossuth.
1946	sw ¼	1	98	30	160	Kossuth.
1947	se ¼	2	98	30	160	Kossuth.
1959¼	e ½ of ne ¼	80	100	34	80	Emmet.
1959½	w ½ of ne ¼	80	100	34	80	Emmet.
1970	nw ¼ of se ¼	96	87	45	40	Woodbury.
2005	ne ¼	1	98	30	168 05	Kossuth.
2019	ne ¼	22	98	31	160	Palo Alto.
2028	ne ¼	23	100	34	160	Emmet.
2029	se ¼	23	100	34	160	Emmet.
2033	ne ¼	26	96	34	160	Palo Alto.
2059	n ½ of sw ¼	30	96	44	82 11	Woodbury.
2060	s ½ of sw ¼	30	96	44	82.37	Woodbury.
2070	e ½ of sw ¼	28	99	48	80	Lyon.
2071	w ½ of sw ¼	28	99	48	80	Lyon.
2073	e ½ of se ¼	31	94	37	80	Clay.
2081	sw ¼	36	95	27	160	Kossuth.
2082	ne ¼	24	95	31	160	Greene.
2083	sw ¼	3	96	36	160	Clay.
2084	sw ¼	31	95	27	168 84	Kossuth.
2085¼	e ½ of sw ¼	30	95	27	80	Kossuth.
2085½	w ½ of sw ¼	30	95	27	83.43	Kossuth.
2086	se ¼	25	95	28	160	Kossuth.
2087	nw ¼	26	95	28	160	Kossuth.
2089	n ½ of sw ¼	15	93	37	80	Humboldt.
2090	ne ¼	34	98	29	160	Kossuth.
2091	nw ¼	34	98	29	160	Kossuth.
2093	ne ¼	30	98	33	160	Palo Alto.
2094	ne ¼	13	95	27	160	Kossuth.
2095	ne ¼	26	95	27	160	Kossuth.
2096	ne ¼ of se ¼	21	99	48	40	Lyon.
2096	s ½ of se ¼	21	99	48	80	Lyon.
2097	se ¼	23	99	48	160	Lyon.
Total					12,084.23	
* Unleased—nw ¼					149 67	Kossuth.
* In conflict with swamp title.						

The nw fr ½ of section 30, township 97 north, of range 28 west, containing 149.67 acres, was selected for the state of Iowa by the duly authorized agent of the state, in pursuance of the act of congress, approved July 2, 1862, entitled "an act donating public lands to the several states and territories which may provide colleges for the benefit of agriculture," etc., the said tract being subject to be selected for said purpose and found free from conflict. The selection was approved by the secretary of the Interior December 13, 1864. On November 6, 1865, the United States patented said tract to the state of Iowa under the swamp land indemnity act of March 2, 1855, and the state of Iowa did on the 22d day of November, 1865, patent the same to Mahaska county, in pursuance of the said act of March 2, 1855.

CUSEY PURCHASE—UNDER LEASE.

EXHIBIT 154.

Land belonging to the accumulated interest fund.

No. of lease.	PARTS OF SECTION.				Acres.	COUNTY.
		Sec.	Town.	Range.		
140	ne $\frac{1}{4}$	33	100	48	160	Lyon.
143	se $\frac{1}{4}$	33	100	48	160	Lyon.
151	se $\frac{1}{4}$ of nw $\frac{1}{4}$	7	97	48	40	Sioux.
	lot No. 1.....	7	97	48	56.34	Sioux.
	lot No. 2.....	7	97	48	41.33	Sioux.
	ne $\frac{1}{4}$ of nw $\frac{1}{4}$	7	97	48	40	Sioux.
153	lot No. 3.....	7	97	48	32.90	Sioux.
	lot No. 4.....	7	97	48	53.46	Sioux.
	lot No. 3.....	18	97	48	23.15	Sioux.
	lot No. 1.....	17	97	48	41.44	Sioux.
153	lot No. 2.....	17	97	48	51.95	Sioux.
	lot No. 1.....	16	97	48	34.33	Sioux.
	lot No. 2.....	18	97	48	47.80	Sioux.
171	ne $\frac{1}{4}$	26	98	36	160	Buena Vista.
173	se $\frac{1}{4}$	26	98	36	160	Buena Vista.
173	sw $\frac{1}{4}$	26	98	36	160	Buena Vista.
Total.....					1,253.18	

LANDS OBTAINED BY FORECLOSURE OF ENDOWMENT FUND MORTGAGE.

s $\frac{1}{4}$ of se $\frac{1}{4}$	22	89	31	80	Ringgold.
se $\frac{1}{4}$ of sw $\frac{1}{4}$	22	89	31	40	Ringgold.
unleased—sw $\frac{1}{4}$ of sw $\frac{1}{4}$	13	79	34	40	Polk.
Total.....				160	

LANDS DONATED TO THE AGRICULTURAL COLLEGE AND REMAINING UNSOLD.

PARTS OF SECTION.	Sec.	Town.	Range.	Acres.	COUNTY.
n $\frac{1}{4}$ of ne $\frac{1}{4}$ of ne $\frac{1}{4}$ lots 1, 2, 3, 6, 7 and 10 in block 11 and all of block 12 in the village of New Philadelphia.	19	84	24	30	Story.

A DESCRIPTION OF LANDS DONATED TO THE AGRICULTURAL COLLEGE AND NOW OCCUPIED AS THE COLLEGE FARM IN STORY COUNTY.

PARTS OF SECTION.	Sec.	Town.	Range.	Acres.
e $\frac{1}{4}$ of w $\frac{1}{4}$	4	N	W	129.96
w $\frac{1}{4}$ of sw $\frac{1}{4}$	3	83	24	80
se $\frac{1}{4}$	4	83	24	160
w $\frac{1}{4}$ of ne $\frac{1}{4}$	4	83	24	49.88
e $\frac{1}{4}$ of sw $\frac{1}{4}$ and nw fractional $\frac{1}{4}$	3	83	24	238.04
e fr $\frac{1}{4}$ of ne $\frac{1}{4}$	4	83	24	
commencing at nw corner of e $\frac{1}{4}$ of nw fractional $\frac{1}{4}$ of section 4, township 83, range 24, and thence w 4.96 chains, thence s 20.16 chains, thence e 4.96 chains and thence n to place of beginning.....				10
w $\frac{1}{4}$ of se $\frac{1}{4}$	33	84	24	80
se $\frac{1}{4}$ of sw $\frac{1}{4}$ (except w $\frac{1}{4}$ of w $\frac{1}{4}$ same).....	33	84	24	30
ne $\frac{1}{4}$ of sw $\frac{1}{4}$ (except w $\frac{1}{4}$ of sw $\frac{1}{4}$ same).....	33	84	24	35
n $\frac{1}{4}$ of ne $\frac{1}{4}$ of nw $\frac{1}{4}$ of sw $\frac{1}{4}$	33	84	24	5
se $\frac{1}{4}$ of nw $\frac{1}{4}$	33	84	24	40
sw $\frac{1}{4}$ of nw $\frac{1}{4}$ (except w $\frac{1}{4}$ of sw $\frac{1}{4}$ of same).....	33	84	24	35
also a small tract of 5 or 6 acres south of railroad in sw $\frac{1}{4}$ (description unknown).....				5
Total.....				887.88

SWAMP LANDS.

The act of congress of September 28, 1850, granting to the states "all legal subdivisions, the greater part of which is wet and unfit for cultivation," had its origin in the purpose of providing a fund with which to construct levees and drain swampy places. The legislature of Iowa, in 1853, granted the swamp lands to the several counties having lands of the character contemplated by the act of 1850, and authorized the use of the proceeds of their sales for county purposes, other than those provided in the grant of 1850, and congress has conceded to this diversion.

There have been selected, approved and patented to the state of Iowa 1,188,452.89 acres of swamp lands in place, and as swamp land indemnity lands, patented 311,632.97 acres, making a total of 1,500,085.86 acres, patented to the state under the swamp land laws, since September 28, 1850, to June 30, 1897.

The state has also received \$544,173.07 as cash indemnity. No swamp land indemnity has been allowed the state of Iowa during the two years ended June 30, 1897.

During this period 1,860.92 acres of swamp lands were patented by the state to the counties in which the same are situated. This quantity includes the bed of a lake known as "Cairo Lake," situated in Hamilton county and embracing 1,373 acres. Cairo lake was meandered in 1849, subsequently drained, a private survey made of the lake bed, an application for patent granted, and it was patented to the state under the swamp land grant, and was conveyed to the county December 14, 1896.

SWAMP LANDS—PATENTED.

STATEMENT No. 16.

Giving a description of the swamp lands patented by the United States to the state of Iowa during the last two years, the same having been patented by the state to the counties in which they are situated.

PARTS OF SECTION.	Sec.	Town.	Range.	Acres.	DATE OF PATENT.
CALHOUN COUNTY.					
se $\frac{1}{4}$ of ne $\frac{1}{4}$	14	N 59	W 28	40	Feb. 22, 1897
EMMET COUNTY.					
w $\frac{1}{2}$ of sw $\frac{1}{4}$	7	99	31	64.44	Nov. 30, 1896
GREENE COUNTY.					
ne $\frac{1}{4}$ of ne $\frac{1}{4}$	34	82	31	40	Feb. 22, 1897
nw $\frac{1}{4}$ of sw $\frac{1}{4}$	6	84	31	33.10	Feb. 22, 1897
Total.....				73.10	

STATEMENT No. 16—CONTINUED.

PARTS OF SECTION.	Sec.	Town.	Range	Acres.	DATE OF PATENT.
HAMILTON COUNTY.					
* unsurveyed portion of	7 18 19 20 12 13 24	87 87 87 87 87 87 87	24 24 24 24 25 25 25	1,373	Dec. 14, 1895
Total.....				1,373	
HUMBOLDT COUNTY.					
n ½ of se ¼.....	7	93	29	80	Nov. 30, 1896
n ½ of sw ¼.....	7	98	29	74.18	Nov. 30, 1896
Total.....				154.18	
MONONA COUNTY.					
ne ¼ of ne ¼.....	19	88	45	77.20	Feb. 23, 1897
PALO ALTO COUNTY.					
nw ¼ of se ¼.....	7	97	31	40	July 17, 1895
se ¼ of sw ¼.....	7	97	31	40	July 17, 1895
Total.....				80	
Aggregate number of acres.....				1,800 92	

* "Cairo Lake" meandered in 1849; subsequently drained, private survey made of the lake bed, application for patent granted, patented to the state under the provisions of the swamp land grant of 1850, and, by the state to Hamilton county, patented December 14, 1895.

THE RAILROAD LANDS.

The grants by congress to aid in the construction of railroads are being examined by the commissioner of the general land office, and his findings submitted to the department with a view to their final adjustment. The recommendations to the department are chiefly relative to the recovery of title to lands found to have been erroneously certified or patented under the railroad grants.

An adjustment of the grant made to the state of Iowa by the act of May 12, 1864, to aid in the construction of the railroad known as the Sioux City & St. Paul railroad, was completed and submitted to the department in 1883.

A suit was instituted for the recovery of title to 21,979.85 acres of land found to have been patented to the company in excess of the quantity to which it was entitled.

The circuit court of the northern district of Iowa rendered its decision in favor of the United States, and the company appealed. The supreme court of the United States, on October 1, 1895, rendered its decision in the case and awarded the lands to the United States, and they were restored to entry after due public notice.

During the last biennial period state patents were issued to the Chicago, Milwaukee & St. Paul Railway company, conveying 661.40 acres under the act of congress of May 12, 1864, and a certificate of title to the Cedar Rapids & Missouri River Railroad company for 40 acres, under the act of May 15, 1856.

The following described tracts were erroneously patented by the United States to the state of Iowa, and by the state to the McGregor & Missouri River Railroad company, under the act of congress approved May 12, 1864, to-wit: The nw $\frac{1}{4}$ of nw $\frac{1}{4}$ and the se $\frac{1}{4}$ of se $\frac{1}{4}$ of section 13, township 97, north range 25 west, and the se $\frac{1}{4}$ of sw $\frac{1}{4}$ of section 27, township 97, north range 32 west, the secretary of the interior having previously approved the said tracts to the state under another and different act from that under which they were conveyed to the said railroad company.

The Chicago, Milwaukee & St. Paul Railway company, successor of the McGregor & Missouri River Railroad company, has executed and delivered to the state of Iowa quitclaim deeds, releasing all title and interest in and to said real estate.

RAILROAD LAND—PATENTED.

STATEMENT No. 17.

Giving a description of the lands conveyed to the state of Iowa by the United States, under the acts of May 15, 1856, and May 12, 1864, and conveyed by the state during the last two years; also showing dates of patents.

PARTS OF SECTION.	Section.	Township.	Range.	Acres.	Date of patent from U. S. to state.	NAMES OF STATES' GRANTEES.	Date of patent from the state.
se $\frac{1}{4}$ of ne $\frac{1}{4}$ and nw $\frac{1}{4}$ of se $\frac{1}{4}$...	8	94	35	120	July 8, 1895	Chicago, Mil. & St. Paul Ry. Co.	Aug. 5, 1895
w $\frac{1}{4}$ of nw $\frac{1}{4}$...	31	94	34	59.30	Oct. 9, 1895	Chicago, Mil. & St. Paul Ry. Co.	Nov. 15, 1895
ne $\frac{1}{4}$ of se $\frac{1}{4}$...	35	99	14	40	Sept. 21, 1895	Chicago, Mil. & St. Paul Ry. Co.	Nov. 15, 1895
nw $\frac{1}{4}$ of nw $\frac{1}{4}$...	7	99	37	38.80	Sept. 21, 1895	Chicago, Mil. & St. Paul Ry. Co.	Nov. 15, 1895
nw $\frac{1}{4}$...	1	98	31	163.80	Feb. 11, 1896	Chicago, Mil. & St. Paul Ry. Co.	April 8, 1896
ne $\frac{1}{4}$ of nw $\frac{1}{4}$ & se $\frac{1}{4}$ of sw $\frac{1}{4}$...	30	99	38	120	April 9, 1891	Chicago, Mil. & St. Paul Ry. Co.	May 2, 1896
se $\frac{1}{4}$ of se $\frac{1}{4}$...	35	99	38	40	Sept. 15, 1896	Chicago, Mil. & St. Paul Ry. Co.	Oct. 2, 1896
ne $\frac{1}{4}$ of sw $\frac{1}{4}$...	30	99	38	40	May 28, 1897	Chicago, Mil. & St. Paul Ry. Co.	June 11, 1897
sw $\frac{1}{4}$ of nw $\frac{1}{4}$...	15	96	38	40	May 28, 1897	Chicago, Mil. & St. Paul Ry. Co.	June 11, 1897
ne $\frac{1}{4}$ of nw $\frac{1}{4}$...	21	97	40	40	May 28, 1897	Chicago, Mil. & St. Paul Ry. Co.	June 11, 1897
Total.....				661.40			
* se $\frac{1}{4}$ of sw $\frac{1}{4}$...	19	85	39	40	April 20, 1899	Ced. Rap. & Mo. River R. R. Co.	May 19, 1897

* Certified to the state in 1899. The state certified list to the railroad company May 19, 1897.

THE DES MOINES RIVER IMPROVEMENT GRANT.

The following described tracts of land, viz: The w $\frac{1}{4}$ of se $\frac{1}{4}$ and ne $\frac{1}{4}$ of sw $\frac{1}{4}$ of section 25, township 77, range 20, containing 120 acres, were a portion of the lands certified to the state as Des Moines river lands under act of congress of August 8, 1846. The said tracts were purchased from the state

by Reuben Mathews, and having paid the state in full for same he was entitled to a patent therefor, but by mistake a patent was issued to him for corresponding tracts in township 77, range 19, which tracts were the property of another party. In conformity with chapter 128, acts of the Twenty-fifth General Assembly, the state of Iowa on the 10th day of October, 1895, a patent issued to said Reuben Mathews for the tracts of land described in township 77, range 20, being the tracts originally purchased by him.

In accordance with the provisions of the act of March 3, 1893, the secretary of the interior appointed Robert L. Berner as special agent of the department to investigate the Des Moines River land grant claims, to ascertain the sum or sums paid by the holders of certificates or patents (to lands within the limits of the grant), their heirs or assigns, to purchase the paramount title as settled by the decisions of courts, to ascertain the value of the outstanding title in cases where such purchase has not been made and to obtain other facts necessary to enable the United States to properly and equitably adjust the claims of persons who had entered upon said lands, receiving from the proper officers written evidence of entry or settlement upon said lands. The list furnished for examination by the special agent contained 1,132 entries, embracing lands from the Racoon forks to the northern boundary of the state of Iowa. The special agent reported to the department an investigation of every entry furnished in the list. The aggregate of claims reported for settlement amounted to \$387,232.64. The appropriation made by congress for the payment of these claims has been paid out to claimants, but there are a large number of claims yet to be disposed of. Settlers who have suffered loss through a reliance upon the erroneous decisions of government officials should be treated in accordance with the broadest sentiments of equity, and that where a loss is apparent arising from a fairly supposed invitation of the government to settle upon the lands, such loss should be made good.

I have thought it unnecessary to give the history of the Des Moines River grant, but for the information of parties interested in perfecting the title to this class of lands I have given herewith a complete list of Des Moines River land patents in the land department uncalled for. They will be delivered free of charge upon surrender of the receipt given the original purchaser, or, if such receipt is lost, the proper affidavit by the owner in fee will be accepted in lieu thereof.

DES MOINES RIVER LAND PATENTS.

STATEMENT No. 18.

Giving a complete list of the Des Moines river land patents deposited in the vault of state land department, giving the number of patent, description of land, name of patentee, and name of county in which the land is situated.

Number.	PARTS OF SECTION.	Section.	Town.	Range.	Acres.	PATENTEE.	COUNTY.
1	n fr hf of ne.....	5	70	12	49.64	Seveir Lewis.....	Davis.
2	n hf of se.....	17	71	12	120	Joseph Zollinger.....	Wapello.
3	ne of nw.....	29	71	11			
15	sw of sw.....	29	71	11	120	Isaac Tester.....	Jefferson.
16	e hf of nw.....	37	71	11			
20	se of sw.....	35	71	12	40	Samuel Bates.....	Wapello.
25	s hf of sw.....	33	71	12	80	Hannah Ann Wood.....	Wapello.
31	sw of se.....	3	71	13	40	Hiram Royse.....	Wapello.
82	w hf of se, e hf of sw.....	37	71	11	160	George W. Hoover.....	Jefferson.
65	lots 1 and 6, and se of se.....	1	73	16	126.05	Jabish P. Eddy.....	Monroe.
56	w hf of ne, se of nw.....	17	70	12	120	Richard Cave.....	Davis.
58	w hf of ne.....	27	71	11	120	Joseph Ingersol.....	Jefferson.
58	se of nw.....	33	71	11			
64	e hf of se.....	31	71	11	80	John Bumford.....	Jefferson.
79	sw of nw, nw of sw.....	1	73	15	80	Benjamin Thomas and John F. Moore.....	Wapello.
80	e hf of ne, e hf of se.....	35	74	15	160	Jesse Newell.....	Mahaska.
102	nw of se.....	19	73	14	40	Thomas Nelson.....	Wapello.
108	nw of sw, sw of nw.....	5	72	13	80	Milton Campbell.....	Wapello.
110	ne fr of nw.....	5	72	13	53.07	Jostah M. Kight.....	Wapello.
111	w hf of nw.....	9	73	13	80	John Moore.....	Wapello.
113	n fr hf of nw.....	19	73	14	83.74	Samuel Howard.....	Wapello.
140	nw of nw.....	5	73	13	98.48	Edward Cooley.....	Wapello.
130	ne of nw.....	17	73	13			
134	ne of nw.....	37	73	13	40	Geo. W. Knight, Jr.....	Wapello.
138	ne of se.....	11	70	11	40	William Wilson.....	Van Buren.
139	nw of sw.....	23	72	14	40	Alexander Crawford.....	Wapello.
143	sw of ne.....	13	73	15	40	Thomas Wilson.....	Wapello.
145	sw of se.....	7	73	14	40	Jacob Kipp.....	Wapello.
150	se of ne.....	27	72	14	40	Rinaldo Brown.....	Wapello.
156	nw of nw.....	21	70	12	40	Jacob Rutherford.....	Davis.
158	s hf of sw.....	23	71	11	80	Robert Brown.....	Jefferson.
160	sw of se.....	19	73	14	200	Henry Williamson.....	Wapello.
160	ne qr.....	37	73	14			
165	nw of se.....	17	70	12	40	John Ramsey.....	Davis.
169	se of ne, ne of se.....	3	70	13	80	William Duffield.....	Davis.
171	se of sw.....	5	70	10	40	Elijah Spangler.....	Van Buren.
177	sw of sw.....	25	73	15	40	Joseph Bones.....	Wapello.
179*	sw of nw.....	31	75	15	40	Thomas C. Walker.....	Mahaska.
183	e hf of se.....	35	72	13	80	James Weir.....	Wapello.
191	sw fr qr.....	19	72	13	158.90	Jas. B. Wright, Henry Smith and Charles Dudley, commission'rs.....	Wapello.
195	nw of sw.....	37	72	13	40	Samuel Magee.....	Wapello.
202	ne of se.....	13	73	13	40	John S. Fisher.....	Wapello.
224	w hf of se, ne of se.....	23	71	12	120	Harmon Garvison.....	Wapello.
225	sw of sw.....	17	75	16	40	Riley E. Hills.....	Mahaska.
226	e fr hf of nw.....	1	71	13	98.86	James Stephens.....	Wapello.
255	ne of se.....	19	74	15	40	Lewis I. Walker.....	Mahaska.
261	nw of nw.....	15	71	12	80	Samuel M. Wright.....	Wapello.
261	ne of ne.....	21	71	12	120	Daniel A. McIntire.....	Wapello.
262	se of sw.....	3	71	12		Jacob Scott.....	Mahaska.
265	s hf of nw, nw of sw.....	5	74	15	80	Abijah F. Clarke.....	Wapello.
268	ne of nw.....	25	72	13			
268	ne of sw.....	27	72	13	40	Thomas Deford.....	Wapello.
269	se of se.....	21	72	13	40	Adam Winneck.....	Davis.
280	sw of se.....	1	70	13	40	Richmond Cheadle.....	Wapello.
283	sw of se.....	27	72	13	40	James Eatop.....	Wapello.
285	ne of se.....	17	71	14	40	Charles Stott.....	Wapello.
302	sw.....	5	71	13	160	David Johnson.....	Wapello.
317	se of sw.....	17	71	12	40	David P. Smith.....	Wapello.
323	lots 7 and 8.....	31	73	13	74.50		

* No. 179 is sw of ne in sale book.

STATEMENT No. 18—CONTINUED.

Number.	PARTS OF SECTION.	Section.	Town.	Range.	Acres.	PATENTEE.	COUNTY.
327	se of nw	17	72	18	40	Malon Hibbs.....	Wapello.
329	se of se	13	72	18	40	William Hogan.....	Wapello.
347	w hf of se	1	70	19	240	James G. Campbell.....	Davis
347	se	11	70	12			
348	w fr hf of sw	7	71	11	89.10	Samuel Walker.....	Jefferson.
353	ne of ne	13	71	13	40	Lewis F. Temple.....	Wapello.
354	ne fr of ne	8	69	12	41.70	John Wilkinson.....	Davis.
361	s hf of nw, nw fr of nw	3	72	23	131.89	Thomas Jones.....	Wapello.
364	w fr hf of ne	27	70	11	76.85	Polly Holcomb.....	Van Buren.
366	ne of sw	25	71	12	40	James Avery.....	Wapello.
367	ne of se, sw of se	35	70	12	80	George Blything.....	Davis
384	e hf of ne	23	70	11	80	Moses Starr.....	Van Buren.
388	nw qr	13	70	12	160	John Jones.....	Davis.
393	ne of se	23	70	11	40	Benona Freeli.....	Van Buren.
395	lots 7 and 8	17	70	11	73.54	Willard F. Miles.....	Van Buren.
397	lot 9	13	71	13	12.31	Hugh H. Young.....	Wapello.
400	sw of ne, se of sw	31	71	11	80	George W. Nel on.....	Jefferson.
401	se of se	13	71	12	40	Dudley Ferris.....	Wapello.
406	w hf of nw	29	71	11	80	Abraham Peters.....	Jefferson.
408	ne of nw	7	70	12	40	William W. Carron.....	Davis
410	lot 6 and sw of sw	17	70	11	78.48	Daniel McHugh.....	Van Buren.
411	nw of ne, ne of nw	23	70	12	80	David Creighton.....	Davis.
414	e hf of ne	7	72	13	80	Abraham Mace.....	Wapello.
415	lot 8	13	71	13	40.96	Matthias Nail.....	Wapello.
420	lot 5	9	71	13	57.35	Andrew Cummins.....	Wapello.
429	ne of nw	29	72	13	40	Conrad Shank.....	Wapello.
432	w hf of se	15	70	11	80	William Park.....	Van Buren.
443	e hf of se	7	71	11	80	Benjamin F. Brown.....	Jefferson.
446	ne of ne	25	70	12	40	Francis Ham.....	Davis.
449	nw fr of nw	7	70	12	46.64	William Miller.....	Davis.
450	sw of ne	21	71	12	40	Oliver H. Mitchell.....	Wapello.
460	se of sw	25	69	8	40	John Dockling.....	Van Buren.
466	lot 2	31	73	14	55.53	William Bevell.....	Wapello.
469	se of nw	3	72	14	40	George W. Linkenback.....	Wapello.
507	ne of nw	35	73	11	40	Lewis P. Baker.....	Wapello.
508	sw of se	25	74	15	40	Benjamin Thomas.....	Mahaska.
512	lot 4	23	72	14	57.64	Joseph Delay.....	Wapello.
525	se of ne	24	74	16	40	Herman Snow.....	Mahaska.
543	e hf of ne	15	73	14	80	John Boyd.....	Wapello.
545	s hf of ne	19	70	11	80	Horace O. Gorham.....	Van Buren.
560	nw of ne	35	75	16	40	Joseph Rush.....	Mahaska.
563	e hf of se	13	75	18	80	Joseph Pong.....	Marion.
569	e hf of se	27	68	10	80	Isaac Hoskin.....	Van Buren.
570	w hf of se	27	68	10	80	William Hoskin.....	Van Buren.
594	lots 6, 7, 8, 9 and nw fr of ne	1	76	20	229.43	Elithu Alley.....	Marion.
597	se of sw	31	71	10	40	Abner Beale.....	Jefferson.
598	sw of se	13	72	13	40	Isaac Holderman.....	Wapello.
607	w hf of se, ne of sw	21	77	22	120	Jonas Oarsner.....	Warren.
609	nw of ne	13	71	12	40	John Rhodes.....	Wapello.
614	sw fr of sw fr	7	70	10	44.21	William Wilson.....	Van Buren.
619	nw of se	13	72	13	40	William W. Nelson.....	Wapello.
620	w fr hf of nw	31	69	7	81.96	Nathaniel Myers.....	Lee.
632	w hf of sw	11	74	17	80	Samuel Martin.....	Mahaska.
633	e hf of ne	35	75	18	80	Ebenezer Eldin.....	Marion.
634	se of ne	3	71	13	40	Joseph Myers.....	Wapello.
637	se of sw	27	73	13	40	Cyrus Franklin.....	Wapello.
640	sw of ne	3	71	13	40	John Abernethy, Sr.....	Wapello.
664	lots 5 and 6	11	76	19	103.03	Michael S. Morris.....	Marion.
669	se of nw	17	75	17	40	Benjamin Franklin.....	Mahaska.
674	n fr hf of sw	31	75	17	79.38	John Hal owell.....	Mahaska.
679	ne of ne	29	73	14	40	Isaac Fisher.....	Wapello.
684	nw fr of ne	3	75	19	34.86	George G. Rose.....	Marion.
688	sw of se, se of sw	35	78	22	80	Charles H. Hamlin.....	P. lk.
690	ne	38	78	23	169	Peter Vandevanter.....	Polk.
737	e hf of ne	29	73	14	80	Richard Rush.....	Wapello.
742	lot 6	7	73	15	53.34	Jabez P. Eddy.....	Wapello.
750	lot 1	17	73	15	59.50	James Baker.....	Wapello.
755	lot 2	1	78	16	36	Henry O. Waldrup.....	Marion.
759	se of se	1	69	12	40	George N. Rosser.....	Davis.
769	lots 1 and 2	25	74	16	71.51	Jacob B. Singer.....	Mahaska.
797	sw of sw	31	71	12	40	James Mitchell.....	Wapello.
802	e hf of se	17	70	12	80	Aaron Wilkinson.....	Davis.
807	lots 1, 2 and 3	13	75	18	130.90	John Carnes.....	Marion.

* No. 361 should be e fr hf of ne, section 27, township 70, range 11.

STATEMENT NO. 18—CONTINUED.

Number.	PARTS OF SECTION.	Section.	Town.	Range.	Acres.	PATENTEE.	COUNTY.
810	nw of se.....	35	75	18	40	Owen Doud	Marion.
812	ne of nw.....	11	75	18	40	Andrew Foster	Marion.
816	nw of ne.....	7	75	17	40	John Conner	Mahaska.
826	se of se.....	3	74	18	40	Thomas Nichols	Marion.
828	lot 2	15	74	16	53.10	Daniel Covey	Mahaska.
834	w hf of sw.....	17	73	14	80	Anna Newell	Wapello.
840	se of ne.....	5	73	16	40	George Cain	Monroe.
850	ne of ne.....	13	73	14	40	Barney Royston	Wapello.
851	se of nw.....	13	72	14	40	Anderson Vowell	Wapello.
855	s hf of sw.....	3	73	14	40	Anderson Vowell	Wapello.
856	lot 5	9	72	14	59.85	Anderson Vowell	Wapello.
857	ne of se.....	29	72	14	40	Richard Bush	Wapello.
859	se of sw.....	23	73	14	40	Anderson Vowell	Wapello.
865	s hf of nw.....	3	71	14	80	Joseph Delay	Wapello.
870	e hf of ne.....	7	67	8	80	Lawrence Scott	Van Buren
879	sw of nw.....	21	78	23	40	James McRoberts	Polk.
884	se of nw, ne of sw	3	76	19	80	Rufus R. Jones	Marion.
894	lots 7 and 8	19	75	17	95.54	James M. Walters	Mahaska.
901	ne of sw.....	21	75	16	40	Eli Trout	Mahaska.
906	s hf of se.....	9	77	23	160	John Galbreath	Warren.
906	n hf of nw.....	15	77	23	80	Jane Hollingsworth	Warren.
908	w hf of sw.....	5	77	23	80	Standford Doud, Jr.	Marion.
910	se of se.....	35	75	18	40	John Harris	Warren.
914	sw of se.....	3	77	23	40	John Harris	Warren.
915	sw qr.....	9	77	23	160	Allen B. Hall	Warren.
921	sw of se.....	1	69	12	40	James A. Scott and John G. Lille	Davis.
933	n hf of se.....	21	75	18	80	Charles Cox and Jas Cox	Marion.
942	s hf of se, se of sw	27	78	23	238.15	William Compton	Polk.
942	lot 1 and e hf of nw	21	78	23	40		
947	lots 1, 8, 9 and e hf of se	4	78	23	251.84	Lewis Barlow	Polk.
947	nw of ne.....	16	78	23			
956	e hf of ne, ne of se, and lot 8	13	76	19	158.20	Cornelius T. Lam	Marion.
967	n hf	13	76	18	330	Hendrick Van Blouland, Jacob Van Ham, Alexander de Vries, Water Vlieg and Bustain Groneweg	Marion.
969	e hf	9	76	18	330	Leendert Colyn, Gysbert Van Houten, Hendrik Van Vliet and J. K. den Otter	Marion.
985	sw of sw.....	35	70	11	40	Samuel D. Hocomb	Van Buren.
982	nw fr of nw, se of nw	5	73	16	74.40	John W. Caldwell	Monroe.
988	ne of sw.....	13	72	13	40	James Davidson	Wapello.
989	sw of sw.....	27	72	13	40	James Davidson	Wapello.
990	se of nw.....	23	67	9	40	Thomas W. Wilson	Van Buren.
991	ne of se.....	1	70	1	40	William Monroe	Van Buren.
994	se of ne.....	23	71	12	40	George Humphry	Wapello.
1009	nw fr of nw.....	31	69	10	38.84	David Newhouse	Van Buren.
1016	w hf of sw.....	25	77	19	80	Allen Lawhead	Marion.
1018	sw fr qr, sw of nw	31	77	18	184.46	Daniel Earl	Marion.
1019	nw of ne.....	11	79	19	40	Daniel Earl	Marion.
1031	nw of ne.....	33	75	16	40	George Argabright	Mahaska.
1032	se fr qr, se of ne.....	27	77	20	190.80	Hannah Alley	Marion.
1037	ne of nw.....	35	74	16	40	George M. Davis	Mahaska.
1057	ne fr qr.....	3	77	22	140.60	Oreath Kent	Warren.
1063	e hf of ne.....	13	70	13	80	Abner M. Berns	Davis.
1079	se of ne.....	23	69	11	40	Samuel Bush	Van Buren.
1083	sw of se.....	35	75	18	40	Stanford Doud	Marion.
1084	nw of se.....	5	73	15	40	John Kavanaugh	Wapello.
1085	se of ne.....	31	75	18	40	Jerome B. Sween	Marion.
1092	nw of se.....	13	75	18	40	John Barnes	Marion.
1095	w hf of nw.....	13	73	16	80	William L. McKinney	Monroe.
1101	lot 1	7	73	15	51	Christian Ver Waven	Wapello.
1109	sw and s hf nw.....	29	76	17	240	Esau S. Folk	Mahaska.
1112	e hf of sw.....	19	75	18	80	James Tong	Marion.
1119	w hf of ne, e hf of nw	25	76	18	160	William Welch	Marion.
1120	w hf of se.....	35	76	18	80	Walker Findley	Marion.
1122	e hf of se.....	1	73	24	80	John Harris	Polk.
1128	nw qr.....	11	73	14	160	David Armstrong	Wapello.
1132	e hf of ne.....	17	73	16	80	Jonathan Thompson	Monroe.
1134	sw of se.....	19	68	10	40	Jacob Teter	Van Buren.

STATEMENT No. 18—CONTINUED.

Number.	PARTS OF SECTION.	Section.	Town.	Range.	Acres.	PATENTEE.	COUNTY.
1143	nw fr of ne.....	3	69	12	43 44	Samuel Matthew.....	Davis.
1146	lots 8 and 9.....	9	77	21	98 30	Hezekiah Gay.....	Marion.
1153	ne of ne.....	26	69	11	40	Joseph McKinney.....	Van Buren.
1158	ne of ne.....	33	70	12	40	Oatharine Winton, guardian for heirs of Bradley Winton.....	Davis.
1160	nw of sw.....	11	71	14	40	Curtis Knight.....	Wapello.
1163	ehf of sw.....	3	72	22	80	Charles W. Freel.....	Warren.
1166	ehf of se, nw of se.....	33	71	18	120	James Rowland.....	Wapello.
1167	n hf of sw.....	23	71	13	80	Israel Rupe.....	Wapello.
1170	se of se.....	7	75	16	40	William McCurdy.....	Mahaska.
1186	nw fr of nw, se of nw.....	31	72	14	80 39	Daniel C. Nichols.....	Wapello.
1195	se of se.....	1	77	21	40	Thomas Karr.....	Marion.
1197	n hf.....	35	79	23	320	George Knoop.....	Polk.
1198	se of ne.....	33	71	13	40	James Rowland.....	Wapello.
1206	shf of sw.....	1	77	21	80	Jos W. McWilliams.....	Marion.
1210	whf of ne.....	29	70	11	80	William McHugh.....	Van Buren.
1221	sw of nw.....	1	69	12	40	George N. Rosser.....	Davis.
1229	sw of ne.....	7	71	13	40	William O. McIntire.....	Wapello.
1235	se qr.....	13	76	18	160	Joseph Porter.....	Marion.
1239	nw of nw.....	13	75	18	40	Manan Bozarth.....	Marion.
1245	sw fr of sw.....	31	71	12	48 58	Henry Avery.....	Wapello.
1255	se of nw.....	35	75	16	40	Levi S. Terwilliger.....	Mahaska.
1254	ahf of se.....	1	71	12	80	Reuben Voss.....	Wapello.
1275	whf of se.....	7	77	22	80	John M. Draper.....	Warren.
1279	sw of sw.....	1	69	12	40	James A. Olark.....	Davis.
1284	whf of sw se of sw.....	21	77	22	120	William H. Reynolds.....	Warren.
1287	se of nw, whf of ne.....	25	71	13	120	James A. Brown and John D. Sanford.....	Wapello.
1300	ne of nw.....	21	71	12	40	Simon F. Likens.....	Wapello.
1301	se of ne.....	1	77	21	40	Dan Kysar.....	Marion.
1302	whf of sw.....	9	75	17	80	Sarah Ann Battin, Lydia Battin, Mary E. Bat- tin, and Hiram Battin.....	Mahaska.
1303	se of se.....	5	76	21	40	William Glenn.....	Marion.
1304	nw of sw.....	13	70	12	40	George Washington.....	Davis.
1325	nw fr of ne.....	5	76	20	39 62	Adam Richabaugh.....	Marion.
1330	ehf of se.....	31	78	21	160	Henry Sheerer.....	Jasper.
1335	whf of sw.....	21	78	21	40	William Donelson.....	Warren.
1341	sw of nw.....	27	77	23	40	Uriah Robey.....	Warren.
1343	lots 1 and 3.....	9	77	23	70 51	Stephen Howell.....	Warren.
1345	shf of sw.....	15	77	23	80	Jan. L. Hengevid.....	Mahaska.
1353	ne of sw.....	7	75	17	40	Cornelius den Hartog.....	Marion.
1350	ne of sw.....	21	76	18	40	Thomas Dickey.....	Marion.
1394	lots 2, 5 and 7.....	9	76	19	116 14	William Sunderland.....	Marion.
1406	ne of nw.....	25	77	20	40	Arnold Gesman.....	Marion.
1410	sw of sw.....	35	77	18	40	El zabeth Williams.....	Marion.
1433	lot 6.....	35	77	20	26 18	George Allison.....	Marion.
1441	se qr whf of ne se of ne.....	11	77	21	280	Napoleon B. Allison.....	Warren.
1442	lot 6 and ne of ne.....	15	77	21	80 93	John Howard.....	Warren.
1452	ne qr.....	1	77	23	142 64	William Glenn.....	Warren.
1456	ne of ne.....	25	77	23	40	John Farley.....	Warren.
1459	nw fr qr.....	31	77	23	151 32	Mordical Disney.....	Warren.
1463	se of sw.....	1	77	23	40	Harmon Hayworth.....	Warren.
1467	sw of se.....	23	77	23	40	David D. Cummins.....	Warren.
1472	n hf of ne.....	13	77	24	80	Hiram Niday.....	Polk.
1483	whf of sw.....	19	78	23	62 40	Robert Canady.....	Polk.
1487	nw of sw, sw of se.....	29	78	23	80	Birford Barlow.....	Polk.
1491	lots 5 and 6.....	5	78	23	80	William Dawson.....	Polk.
1496	lot 1, ne of se, sw of ne.....	15	78	23	129 55	Lewis Barlow.....	Polk.
1497	se of ne.....	15	78	23	40	Lewis Beaton.....	Polk.
1503	se of ne.....	21	78	23	40	Job Dewey.....	Polk.
1507	ehf of nw.....	25	78	23	80	Joshua Chapman.....	Polk.
1509	ne of nw.....	35	78	23	40	John P. Majors.....	Mahaska.
1516	nw fr of ne.....	5	75	17	36 77	William Park.....	Van Buren.
1518	nw of nw.....	24	70	10	40	Henry Michael.....	Wapello.
1531	se of sw.....	25	78	15	40	Larkin Young.....	Marion.
1534	nw of ne, ne of nw.....	9	76	21	80	William Bristow.....	Marion.
1535	se of se.....	9	76	21	40	Seendert Kolein.....	Marion.
1530	whf of ne and se of ne.....	21	76	18	120	Oath. Winter, guardian of heirs of B. Winter..	Davis.
1533	sw of ne.....	33	70	2	40		

* No. 1336. This description same as in sale book; patent has both tracts in section 21.

STATEMENT NO. 18.—CONTINUED.

Number.	PARTS OF SECTION.	Section.	Town.	Range.	Acres.	PATENTEE.	COUNTY.
1584	lot 8	3	75	18	68 45	Samuel Bacon	Marion.
1534	nw of se.	9	75	18		Michael Howard	Warren.
1548	w hf of sw.	11	77	22	80	James Henderson Stark	Mahaska.
1540	w hf of sw.	1	74	17	80	David Tade	Van Buren.
1544	ne of se	17	69	8	40	Hezekiah Lee	Mahaska.
1552	se of se.	9	74	12	40	Andrew McF. Thompson	Polk.
1556	e hf of se.	11	78	23	80	James Arter	Wapello.
1560	nw fr of nw	19	74	18	42.57	Thomas Dickey	Marion.
1561	lot 8	9	76	19	33.83	Jeremiah Leming	Polk.
1563	sw of nw, ne of nw	25	78	24	80	Elijah Wicker	Polk.
1582	w hf of sw.	33	78	22	80	Jonathan Wittemeyer	Wapello.
1583	sw of se	19	73	14	40	Robert V. Holcomb	Wapello.
1588	ne of nw.	7	71	13	40	Larken Young	Warren.
1592	sw of ne.	9	76	21	40	Cornelius Va hoelsin	Mahaska.
1595	ne of se	13	75	17	40	Charles O. Warden	Wapello.
1596	nw of ne.	11	72	14	40	Adam Minning	Davis.
1604	e hf of se.	7	70	12	80	Samuel D. Holcomb	Van Buren.
1606	sw of nw.	1	69	11	40	Jonas Carsoner	Warren.
1611	nw of ne.	27	77	22	40	Joseph Langdon	Polk.
1612	s hf of ne.	25	78	22	80	Rinaldo Brown	Wapello.
1624	ne of ne	27	72	14	40	Hiram A. Lambert	Warren.
1629	ne fr of ne.	3	76	22	40.23	Alfred Piles	Warren.
1630	nw of sw	35	77	22	40	Robert Bailey	Polk.
1633	se of se.	8	78	23	40	Lyle Garret	Polk.
1636	sw qtr w hf of se.	9	78	23	240	Francis Ham	Davis.
1641	nw of ne.	25	70	12	40	Edward Shelton	Polk.
1645	e hf of nw, & nw of nw	23	78	24	120	Trammel D Gillaspie	Polk.
1650	nw of se.	21	78	23	40	Martin Smith	Marion.
1651	nw of se.	23	76	19	40	Thomas Brumby	Wapello.
1670	nw of sw	29	72	12	40	Job Dewey	Polk.
1677	lot 4.	25	78	23	39.64	Jeremiah Church	Polk.
1680	lot 1	25	78	23	23.15	Admiral B. Miller	Marion.
1682	nw of nw.	27	77	20	40	Jonathan Ferris	Van Buren.
1687	nw of se.	7	69	11	40	Joshua B. Chapman	Polk.
1688	nw of nw.	85	78	23	40	John B. Gray	Monroe.
1683	ne of ne	9	73	16	40	John Newell	Warren.
1686	lot 2	9	77	22	39.91	Willoughby Randolph	Monroe.
1697	nw fr of ne, ne fr of nw	3	73	16	68.99	John King	Marion.
1701	sw of se	3	76	19	40		
1704	n hf of ne, nw of se and lot 2.	25	78	23	169.50	Job Dewey	Polk.
1718	lot 6	11	78	24	62	Henry B. Mitchell	Polk.
1729	se of sw	21	73	14	40	S. th Fairchild	Mahaska.
1733	se of nw.	5	70	13	40	David W. Morris	Davis.
1734	lot 5.	11	78	24	53.85	Henry B. Mitchell	Polk.
1735	w hf of sw.	3	74	16	80	Elijah Wesley Talkington	Mahaska.
1737	se of sw.	3	70	13	40	Lucien B. Sweet	Davis.
1741	se of se.	3	77	23	40	John Hargis	Warren.
1744	se of ne.	15	72	15	40	Benjamin G. Sayers	Wapello.
1747	ne of ne.	7	69	10	40	William Roberts	Van Buren.
1750	sw of nw	23	76	18	40	Huibert Pas	Marion.
1763	e hf of sw	33	76	17	80	William P. Shipley	Mahaska.
1776	sw of ne	13	70	13	40	Abner M. Burr's	Davis.
1783	se of sw, sw of se.	5	73	15	50	Thomas Newell	Wapello.
1787	nw of sw	25	78	24	40	Jeremiah Leming	Polk.
1796	w hf of ne.	7	70	12	80	William T. Fishburn and Peter Hendricks.	Davis.
1801	s hf of ne.	27	78	22	80	James McQuilum	Polk.
1804	se of sw	1	77	24	40	Thomas C. Walker	Warren.
1808	nw of se.	15	76	21	40	Harris n Jordan	Marion.
1809	nw of ne	35	78	23	40	Lewis Deaton	Polk.
1812	lw of se, ne of sw	9	76	21	80	Nathaniel Bristow	Marion.
1822	w hf of sw, ne of se.	9	76	21	120	Harrison Jordan	Marion.
1847	ne of ne.	31	73	13	40	Mahlon Hibbs	Wapello.
1859	se of nw	7	70	12	40	William Mitchell	Davis.
1860	ne of sw, se of nw	7	69	11	80	William Anderson	Van Buren.
1867	n hf of ne.	17	71	18	80	John D. Devin	Wapello.
1876	sw of sw	3	76	21	40	Isaac Vinson	Marion.
1877	se of nw.	9	76	21	40	Larkin Young	Marion.
1881	w hf of ne.	7	77	23	120	Allen B. Hall	Warren.
1881	ne of se	21	77	23	40	Edward Billaps	Marion.
1886	nw fr of nw.	3	76	19	37.44	Andrew Stevenson	Marion.
187	sw of nw	3	76	19	40	Joseph Patterson	Van Buren.
1890	ne of sw.	5	70	10	40		

STATEMENT No. 18—CONTINUED.

Number.	PARTS OF SECTION.	Section.	Town.	Range.	Acres.	PATENTEE.	COUNTY.
1896	w hf of sw	31	77	23	80	Frederick A. Perry	Warren.
1899	ne of sw	23	74	16	40	Asa Kraps	Mahaska.
1900	e hf of nw	11	78	23	120	William Dosson	Polk.
1909	ne of ne	15	73	23	40	William A. Porter	Polk.
1910	se of se	13	78	23	40	Thomas H. Napier	Polk.
1915	lots 1 and 2	5	78	23	68.93	John Young	Polk.
1918	n hf of ne	27	78	23	80	William R. Butler	Polk.
1931	s hf of se	31	78	23	80	John D. Devin	Wapello.
1924	se of se	33	72	18	40	Able Friend	Marion.
1928	w hf of ne, e hf of nw	29	77	21	160	Alanson Harrison	Polk.
1929	e hf of sw, nw of se	29	78	23	120	Jonathan Keeney	Polk.
1930*	w hf of nw	33	78	23	80	Rinaldo Brown	Wapello.
1964	nw fr of nw	5	71	14	53.83	James Caldwell	Marion.
1966	nw of sw	15	76	19	40	Jonathan Ferris	Van Buren.
1968	sw fr of nw	7	69	11	44.89	Grandville Hendricks	Polk.
1972	ne of sw	17	78	22	40	William L. Baker	Wapello.
1976	w hf of sw	23	71	14	80	Jonathan Keeney	Polk.
1980	ne of se	33	78	23	40	Tramel D. Gillaspie	Polk.
1981	sw of se	21	78	23	40	Able Lauson	Polk.
1982	e hf of nw	7	78	23	80	William Donaldson	Warren.
1984	n hf of nw	35	77	22	80	James T. Gelvin	Warren.
1991	ne of sw	35	77	22	40	Adam Rickabough	Marion.
2009	ne fr of ne	5	76	20	39.16	John Coon	Van Buren.
2012	se of sw	21	70	11	40	David B. Horseman	Warren.
2019	w hf of se, ne of se	31	77	22	120	David W. Johnson	Polk.
2023	ne of ne, ne of se	33	78	22	80	David Johnson	Polk.
2040	se of ne	33	78	23	40	John W. Johnson	Polk.
2044	e hf of nw	21	75	16	80	Samuel Brown and Geo Brown	Jefferson.
2046	ne of ne	29	71	11	40	David W. Johnson	Polk.
2056	nw of ne	33	78	23	40	William Duffield	Davis.
2063	se of se	3	70	13	40	Francis M. Childs	Polk.
2065	nw of se	35	78	23	40	Edmund Murry	Marion.
2082	ne of ne	17	77	21	40	William Means	Jasper.
2086	s hf of sw	15	74	21	80	Anderson Bradford	Jasper.
2087*	se of e	29	78	21	40	Jeremiah Dawson	Polk.
2093	ne of nw	17	78	23	40	John D. Devin	Davis.
2094	ne of ne	7	70	12	40	James Fleming	Polk.
2097	ne of nw	29	78	23	40	Haney McM. Farley	Warren.
2100	se of sw	29	77	22	40	A. Van Delley	Marion.
2101	sw of ne	33	77	18	40	Daniel Hickey	Marion.
2105	n hf of nw	25	77	20	80	John Miller	Van Buren.
2113	se of se	17	70	10	40	Christian Ham	Davis.
2133	w hf of nw	35	70	12	80	Jacob Booker	Jasper.
2149	w fr hf of nw	19	78	21	56.62	Catharine Barker	Marion.
2163	lot 7	11	75	18	6.42	Jacob Sawvel	Van Buren.
2169	sw of se	7	70	10	40	James Stone	Warren.
2178	ne of ne	27	77	22	40	Rever P. Fisher	Wapello.
2207	se of ne	25	73	14	40	James Winton	Davis.
2227	nw of ne	33	70	12	40	Joseph Freeman	Van Buren.
2232	sw of sw	5	69	10	40	James A. Brown and John D. Sanford	Wapello.
2239	se of ne	13	71	13	40	Peter Chitwood	Monroe.
2243	nw fr of ne	5	73	16	34.78	Lewis Powell	Polk.
2248	ne of se	35	78	23	40	Francis M. Childs	Polk.
2249	se of ne	35	78	21	40	Martha Thornton	Warren.
2256	nw of ne	17	77	23	40	Isaac Nedrow	Van Buren.
2259	sw of nw	21	70	10	40	Peter Ridgeway	Warren.
2273	lot 8	9	77	23	43.10	William Mynick	Warren.
2280	ne of sw	29	77	22	40	Henry H. Peterson	Warren.
2281	ne of ne	25	77	23	40	Andrew I. Mynick	Warren.
2282	nw of ne	25	77	23	40	James A. Brown and John D. Sanford	Marion.
2288	w hf nw, ne of sw, and lot 1	15	77	21	149.49	H. r. an P. Graves	Warren.
2290	se of sw	25	77	23	40	Valentine Boatright	Polk.
2291	sw of ne	33	78	22	40	James Duffa	Davis.
2297	ne of sw	9	70	12	40	Byron Rice	Polk.
2298	sw of se	23	78	24	40	John Johnson	Wapello.
2299	sw of ne	7	72	14	40	Granville Holland	Polk.
2300	nw of nw	23	78	24	40		

* No. 1930, sale book, says: Sold to Joseph Keeney, and No. 1744, a prior patent to William Lewis. Vol. A, page 116.

† No. 2087, sale book, has the range 22 instead of 21.

STATEMENT NO. 18—CONTINUED.

Number.	PARTS OF SECTION.	Section.	Town.	Range.	Acres.	PATENTEE.	COUNTY.
2306	nw of sw	25	72	15	40	John I. Sponseller	Polk
2320	se of nw	27	77	20	40	Admiral B. Miller	Wapello.
2374	nw fr of nw	8	75	17	85.61	Thomas Lyon	Mahaska.
2377	n fr hf of nw	1	77	22	61.50	Jonathan Parkinson	Polk
2378	sw of se	31	78	21	40	James Hamlin	Jasper.
2382	lot 6	3	75	18	44.87	Washington Campbell	Marion.
2385	ne of ne	13	78	22	40	Charles Black	Polk.
2392	ne of sw	7	70	12	40	Adam Minick	Davis.
2397	se of se	5	77	21	40	William Ottrell	Marion.
2400	lot 2	11	75	18	41.38	John Price	Marion.
2443	sw of nw	11	77	23	40	Abraham Hollingsworth	Warren.
2449	nw of ne	15	76	21	40	Gilmore Logan	Marion.
2455	nw of sw	15	71	14	40	Benjamin Baum	Wapello.
2454	lots 3 and 6	39	77	20	92.90	Stimson Reynolds	Marion.
2468	sw of se	17	70	10	40	Jonathan Sawvell	Van Buren.
2479	sw of nw	33	78	22	40	John Hull, Sr.	Polk.
2481	sh of se	1	77	22	80	Anderson Ritchey	Warren.
2485	nw fr of nw, se of nw	31	77	18	75.12	Daniel Earl	Marion.
2490	lot 7	29	77	20	37.18	Stimson Reynolds	Marion.
2497	sw of nw	1	71	12	40	Ward Lamson	Wapello.
2503	ne of nw	17	77	21	40	William H. Palmer	Marion.
2512	ne of sw	35	75	17	40	Francis Whitenger	Mahaska.
2514	sw of nw	13	74	18	40	Isabella Lee	Marion.
2517	lot 4	7	76	19	4.84	William Orr	Marion.
2519	sw of sw	25	79	23	40	Solomon Runyon	Polk.
2521	se of ne	27	77	23	40	Allen B. Hall	Warren.
2523	lot 1	1	76	20	19.05	James W. Harp	Marion.
2528	nw of sw	5	76	21	40	Henderson Polston	Marion.
2529	se of ne	9	70	11	40	George Miller	Van Buren.
2528	nw of nw	27	73	18	40	Joseph Graham	Marion.
2542	sw of sw	23	73	16	40	Jeremiah Miller	Monroe.
2545	ne of nw	31	77	18	40	James Taylor	Marion.
2561	sw of ne	15	76	21	40	Gilmore Logan	Marion.
2568	nw fr of nw	1	71	13	59.75	Jesse Williams	Wapello.
2573	nw of se	25	72	15	40	Alvin Miller McCord	Wapello.
2577	n fr hf of nw	5	77	20	59.90	Francisco H. Hughes	Davis.
2582	sw of ne	21	70	12	40	Daniel Miller	Davis.
2583	sw of ne, se of nw	23	70	12	80	David Creighton	Davis.
2588	ne fr of ne	1	71	15	53.26	Henry B. Bones	Wapello.
2589	w hf of sw	19	78	21	55.80	James Young	Jasper.
2593	n hf of ne, ne of sw	3	77	23	120	Jeremiah Church and Daniel Moore	Warren.
2608	sw of ne	7	77	20	40	Charles N. Lester	Marion.
2604	sw of nw	23	78	21	40	James D. Norris	Jasper.
2606	ne of ne	33	77	19	40	Samuel Watson	Marion.
2608	sw of se	25	74	17	40	Abner Fuller	Mahaska.
2612	sw of nw	21	73	15	40	James Myers	Wapello.
2615	sw of sw	31	73	15	39.04	John Stephenson	Wapello.
2618	sw of se, ne of se	9	77	22	80	Thomas Ward	Warren.
2619	sw of ne	31	78	19	40	Harmon Garrison	Marion.
2623	se of se	25	78	20	40	William Burch	Marion.
2625	n hf of sw, sw of se	27	78	22	120	Gideon Ferguson	Polk.
2627	nw of se	19	75	18	40	William Stewart	Marion.
2634	ne of sw	21	78	20	40	Daniel McQuarry	Marion.
2637	sw of sw	3	75	19	40	Azel B. Walters	Marion.
2638	se of ne	33	77	18	40	Peter M. Van Derley	Marion.
2641	w hf of sw	13	77	23	80	Solomon Wright	Warren.
2642	lot 2	13	77	23	40	John White	Warren.
2645	ne fr of nw	1	77	24	33.55	Alonso Reynolds	Marion.
2646	lot 7	3	78	23	40.89	William Uhls	Warren.
2647	sw of se	1	78	23	40	Lewis Barlow	Polk.
2648	nw fr of nw	31	71	17	40.99	Mint Ostinger	Marion.
2655	sw qr, n hf of se, sw of se	23	78	24	280	David H. Johnson	Wapello.
2656	sh of nw	35	74	16	90	Jesse Williams	Polk.
2657	sw of ne	23	77	22	40	William Buck	Mahaska.
2658	nw fr of ne	1	69	12	40.90	Charles Hinshaw	Warren.
2659	n fr hf of ne, sh of se	1	77	23	143.67	Isaac Overall	Davis.
2660	se of ne	3	77	21	40	John D. Farmlee	Warren.
2662	sw of se	23	76	19	40	Charles Owens	Marion.
2663	sw of sw	17	76	17	40	Jarius E. Neal	Marion.
2666	se of se	17	79	23	40	John Welch	Mahaska.
						Jesse O. Melton	Polk.

* See sale book for cancellation of No. 3397.

STATEMENT NO. 18—CONTINUED.

Number.	PARTS OF SECTION.	Section.	Town.	Range.	Acres.	PATENTER.	COUNTY.
2668	se of nw	13	77	23	40	Benjamin Smith	Warren.
2674	n hf of sw	13	74	18	80	Jarius E. Neal	Marion.
2675	e hf of nw, nw of nw	13	74	18	120	Jarius E. Neal	Marion.
2676	ne of ne	18	75	19	40	Jarius E. Neal	Marion.
2678	nw of nw	8	75	19	34.98	Jarius E. Neal	Marion.
2679	ne of se	83	76	19	40	Jarius E. Neal	Marion.
2680	ne of sw	35	73	19	40	Jarius E. Neal	Marion.
2684	se of ne	26	75	19	40	William B. Stroud	Marion.
2685	se of nw	1	77	22	40	Charles W. Freel	Marion.
2688	n hf of ne	5	70	13	50.13	Thomas Clark	Davis.
2697	sw of nw	8	70	14	40	Thomas Clark	Davis.
2698	n hf of se	8	74	18	80	John Hamaker	Marion.
2703	nw of sw	13	78	24	40	Nathan Andrews	Polk.
2704	w hf of ne, ne of ne	29	78	23	120	Marion Warren	Polk.
2706	se of nw	29	78	22	40	Robert Kennedy	Polk.
2707	se of ne	29	78	23	40	John D. Wells	Polk.
2711	se of ne	17	72	14	40	James C. Tolman	Wapello.
2712	ne of se	29	77	24	40	Samuel Black	Warren.
2719	n hf of nw	27	73	15	80	Joseph Gardner	Wapello.
2737	sw of se	15	73	16	40	Joseph B. Budell	Monroe.
2741	se of se	7	71	13	40	William C. McIntire	Wapello.
2748	nw of se	33	74	21	40	Ezra H. Baker	Jasper.
2751	nw of nw	25	77	23	40	Richard R. Conn	Warren.
2752	w hf of sw	31	77	21	59.42	Herman P. Graves	Marion.
2755	nw of ne	21	77	20	40	Jacob Roder and Isaac Yukum	Marion.
2756	se of nw	7	77	20	40	Jonathan Mullins	Marion.
2759	se of nw, ne of sw	27	76	20	80	Levi Markett	Marion.
2761	sw of se, nw of nw	33	76	20	80	Henry Marthon	Marion.
2763	ne of se	13	71	14	40	James C. Tolman	Wapello.
2767	ne of nw	5	76	24	40	Peter Rickabaugh	Marion.
2769	se of sw	11	75	18	40	James Seby Parsons	Marion.
2773	e hf of nw	23	76	18	80	Dirk Van Zee	Marion.
2778	sw of nw	9	76	21	40	Larkin Young	Marion.
2779	ne of nw	35	73	16	40	Herman P. Graves	Monroe.
2781	sw of nw (canceled)	25	78	22	40	Isaac E. rett	Polk.
2785	sw of ne	27	73	18	40	John Ridlan	Marion.
2786	sw of nw	8	73	15	40	Severe Letner	Wapello.
2793	se of sw	75	73	16	40	Henry McBride	Monroe.
2801	ne of ne	26	78	22	40	Norman Johnson	Polk.
2802	lots 2 and 6, and sw of						
	se	8	78	23	129.68	John Barlow	Polk.
2803	sw of nw	11	18	23	40	John M. Townsend	Polk.
2804	se of ne	23	78	23	40	John M. Townsend	Polk.
2805	ne of se	35	79	23	40	Jam-s M. Oglevie	Polk.
2816	nw of sw	3	76	21	40	William F. Davis	Marion.
2821	se of sw	23	78	22	40	William Lynn	Polk.
2827	nw of sw	17	76	20	40	David McQuarry	Marion.
2828	se of se	33	77	21	40	Herman P. Graves	Marion.
2830	ne of se	35	77	22	40	Samuel E. Cain	Warren.
2831	sw of ne	35	77	22	40	William Campbell	Warren.
2832	s hf of se	35	77	22	80	Gustavus M. Aldrick	Warren.
2833	nw of nw	9	76	21	40	David Tuttle	Marion.
2834	ne of se	15	76	21	40	Thomas Lakey	Marion.
2836	ne of sw	33	76	19	40	Francis Everett	Marion.
2835	w hf of nw, ne of nw	19	74	24	128.68	Phineas M. Casady	Polk.
2836	s hf of sw	1	79	21	80	Stephen Dyllbliss	Polk.
2863	w hf of se, ne of se	15	79	24	120	Nathaniel J. Powers	Polk.
2865	se of se	19	79	24	160	William R. Olase	Polk.
2866	ne of se	19	79	24	160	Henry Hutsonpiller	Polk.
2867	n hf of nw	29	79	24	80	Nathaniel J. Powell	Polk.
2869	sw of nw	3	79	21	40	John Hays	Polk.
2875	lots	31	80	24	45.85	John W. Wilkin	Polk.
2876	lots 3, 4 and 5	31	80	24	12.86	Edwin R. Clapp	Polk.
2877	lot 2	31	80	24	37.16	Richard L. Proarty	Polk.
2879	e hf of sw	31	80	24	80	William H. M. Henry	Polk.
2880	ne of nw	31	80	24	40	Jonathan W. Brewer	Polk.
2882	w hf of nw	33	80	24	80	Edwin R. Clapp	Polk.
2883	se of nw	33	80	24	40	Armon T. Vase	Polk.
2884	w hf of se	33	80	24	80	Hendrick R. seboom	Polk.
2891	nw of nw	11	78	25	40	Charles Murrow	Polk.
2892	e hf of se	35	79	25	80	Henry C. Grimmel	Polk.
2893	sw of se	25	79	25	160	Francis O. Grimmel	Polk.

* No. 2801 is nw of ne in sale book. No. 2830 is nw of se in book.

STATEMENT No. 18—CONTINUED.

Number.	PARTS OF SECTION.	Section.	Town.	Range.	Acres.	PATENTEE.	COUNTY.
2996	lot 4.	3	80	25	33.35	Leonard M. Small.	Polk.
2998	ne of nw.	21	80	25	40	Nathaniel J. Powell.	Polk.
2998	whf of ne.	25	80	25	80	Joseph Hiner.	Polk.
2995	ne of ne.	35	80	25	40	Samuel Hunt.	Polk.
2912	whf of se.	21	81	25	80	George H. B. Hopkins.	Polk.
2915	whf of sw.	25	81	25	80	John M. Nicewander.	Polk.
2918	shf of nw & lots 1 & 2.	3	81	26	161.85	John Richard.	Dallas.
2919	sw of ne.	5	81	26	40	Crawford Co. e.	Dallas.
2926	se of sw.	3	82	26	40	George Hull.	Boone.
2927	nw of ne.	3	83	26	40	Richard Greene.	Boone.
2935	se of se.	33	82	26	40	Crawford Cole.	Boone.
2937	n hf of sw.	35	82	26	80	Benjamin Williams.	B-one.
2941	e hf of se, se of ne.	9	83	26	120	James Hull.	Boone.
2953	nw of nw.	21	78	24	40	Jesse Williams.	Polk.
2955	nw of sw.	27	68	10	40	Isaac Tiffy.	Van Buren.
2957	lot 2.	23	78	23	39.76	John Townsend.	Polk.
2958	s hf of ne, ne of se.	1	77	23	120	John D. Parmlee.	Warren.
2959	e hf of ne, sw of ne, se of nw, and nw of se.	9	81	26	200	James W. Ince.	Dallas.
2960	sw of nw, ne of sw.	9	81	26	40	Jeduthan Waldo.	Dallas.
2965	lots 5 and 6.	29	81	25	96 18	Russel Bowman.	Polk.
2971	ne q.	17	81	25	160	John Wear.	Polk.
2972	sw of nw.	27	81	25	40	John Wear.	Polk.
2973	lot 6.	9	78	24	43.75	Samuel Gray.	Polk.
2981	ne of sw.	1	77	20	40	George Groce.	Marion.
2986	ne of se.	5	75	19	40	Lawson G. Terry.	Marion.
2988	nw of sw.	5	75	19	40	Lawson G. Terry.	Marion.
2996	nw of se, nw of sw.	35	76	19	80	Jairus E. Neal.	Marion.
3000	sw of sw.	21	70	12	40	Samuel S. Sconce.	Davis.
3011	nw of ne.	7	74	15	40	Sarah Crosson.	Mahaska.
3013	ne of nw.	25	80	25	40	Alexander Fouts.	Polk.
3014	nw of nw.	19	81	25	49 17	John H. Moots.	Polk.
3016	se of se.	19	81	25	40	Felix G. Ferris.	Polk.
3017*	se of ne.	1	80	25	40	George Beebe.	Polk.
3018	s fr hf of sw.	7	80	24	86.61	Albert W. Wasson.	Polk.
3022	se of se.	35	78	23	40	Ephraim Pierson.	Polk.
3026	se of nw.	23	78	24	40	Jessie Williams.	Polk.
3027	sw of sw.	23	70	12	40	Stephen Collins.	Davis.
3032	lot 5.	11	81	21	47.70	John Spear.	Dallas.
3040	ne of sw.	25	80	25	40	Joseph Hiner.	Polk.
3041	ne of se.	31	71	13	40	Amanda Crauel.	Wapello.
3047	ne of se.	15	76	18	40	Aart Mouston and Stofel Orert Wel.	Marion.
3048	ne of se.	25	75	19	40	Peter Stroud.	Marion.
3049	sw of sw.	25	76	19	40	Raeson Trobee.	Marion.
3050*	se of ne.	3	70	13	40	James Clark.	Davis.
3053	se of se.	23	80	25	40	John v. c. Lean.	Polk.
3056	nw of sw.	27	70	12	40	Am n Shook.	Davis.
3072	nw of ne.	25	77	22	40	Nelson Davis.	Warren.
3074	ne of se.	3	75	19	40	Simon Elsworth.	Marion.
3075	ne of ne.	21	76	18	40	Christian Newrendorp.	Marion.
3078	se of sw.	9	76	21	40	Milton Thompson.	Marion.
3081	n hf of se.	11	75	17	80	Peter Butler.	Mahaska.
3085	nw of sw.	33	73	14	40	Ruth Rector.	Wapello.
3086	sw of sw.	23	75	18	40	Jonathan Edwards.	Marion.
3087	ne of nw.	35	75	18	40	Jonathan Edwards.	Marion.
3088	ne of nw.	27	75	18	40	Daniel Newell.	Marion.
3089	se of se.	21	75	18	40	Daniel Newell.	Marion.
3091	n fr hf of ne.	3	70	13	50.99	Thomas Duffield.	Davis.
3092	ne of ne.	9	76	21	40	William F. Jordan.	Marion.
3093	se of ne.	3	76	22	40	William S. Freel.	Warren.
3097*	sw of se.	3	76	19	40	Jairus E. Neal.	Marion.
3098	se of ne.	3	74	19	40	Jairus E. Neal.	Marion.
3104*	se of se.	21	78	24	40	J. seph M. Griffith.	Polk.
3107*	se of ne.	9	75	18	40	Joseph Waller.	Marion.
3109	n fr hf of nw.	7	79	24	81.13	Daniel Fisher.	Polk.
3111	sw of se.	21	78	22	40	John Tyler.	Polk.
3112	se of sw.	17	78	22	40	Willis Tyler.	Polk.
3113	n hf of sw.	15	78	22	40	Elizabeth Leak.	Polk.
3114	ne of se.	21	78	22	40	Ira S. Sellers.	Polk.
3115	nw of se.	15	76	19	40	Nicholas Morthon.	Marion.
3119	e hf of sw.	9	78	22	80	James M. Warren.	Polk.

* No. 3017 is sw of ne in sale book. No 3104 is se of ne in sale book. No. 3097, sale book has township "75" instead of "76." No. 3050 is se of nw in sale book,

STATEMENT 18—CONTINUED.

Number.	PARTS OF SECTION.	Section.	Town.	Range.	Acres.	PATENTEE.	COUNTY.
3121	ehf of nw.....	33	78	22	80	D W. Johnson.....	Polk.
3130	sw of se.....	35	78	23	40	Ephraim Pierson.....	Polk.
3131	nw of nw.....	15	78	22	40	Riley Jones.....	Polk.
3123	ne of se.....	7	72	15	40	George O. Helen J. and John D. S. Montleth.....	Wapello.
3134	ne of se.....	5	70	13	40	John M. Hamilton.....	Davis.
3135	sw of ne.....	5	70	18	40	James Moore.....	Davis.
3136	se of ne, ne of se.....	27	80	25	80	Andrew Clarke.....	Polk.
3142	sw of ne.....	23	73	18	40	Eli Leggett.....	Marion.
3149	w fr hf of nw.....	31	78	23	40 88	Thompson Stollcup.....	Jasper.
3150	nw of nw.....	11	78	23	40	Henry O. McBroom.....	Polk.
3161	ne fr of ne.....	5	75	18	37.01	John R. Whaley.....	Marion.
3163	w fr hf of ne fr qr.....	5	73	15	90 53	Jesse Ritchie.....	Wapello.
3165	w hf of nw.....	35	78	21	80	William Boswell.....	Jasper.
3169	se of ne.....	17	64	10	40	Samuel D. Kingdom.....	Van Buren.
3170	se of ne.....	27	77	21	40	Isaac Metcalf.....	Marion.
3171	nw of sw.....	25	77	21	40	William Beckwith.....	Marion.
3174	sw of sw.....	25	80	25	40	Alexander Fouts.....	Polk.
3175	sw of nw.....	1	77	21	40	John Samuel Busey.....	Marion.
3194	ne of se.....	25	74	22	40	Joel Biggs.....	Polk.
3202	se of nw.....	21	78	23	40	Stephen Powers.....	Polk.
3204	sw of nw.....	33	79	22	40	Alexander Burk.....	Polk.
3207	ne of se.....	15	78	23	40	Riley Jones.....	Polk.
3208	nw of nw.....	11	71	14	40	Herman P. Graves.....	Wapello.
3209	ne of sw.....	3	81	26	40	James Morse.....	Dallas.
3212	nw of nw, nw of ne.....	11	77	23	80	John Hargis.....	Warren.
32 4	nw of ne.....	9	73	19	40	David W. Young.....	Marion.
3215	nw fr of ne.....	1	77	21	40.70	William Ohles.....	Warren.
3216	sw of ne.....	7	77	23	40	Willis Cook.....	Warren.
3217	ne of ne.....	17	80	24	40	George W. Hall.....	Polk.
3223	se of sw.....	23	79	24	40	Benjamin F. Bowen.....	Polk.
3226	sw of nw.....	5	76	22	40	Christopher Fletcher.....	Warren.
3227	se of ne.....	33	77	23	40	Thomas Griffin.....	Warren.
3228	nw of sw.....	77	72	14	40	Joseph Hayne.....	Wapello.
3233	sw of sw.....	11	83	26	40	George Hall.....	Boone.
3234	ne of ne.....	25	78	24	40	Jesse Williams.....	Polk.
3235	ne of nw.....	21	78	22	40	Stephen Powers.....	Polk.
3245	ne fr of ne.....	3	75	19	34 80	William B. Young.....	Marion.
3241	se of se.....	23	78	22	40	William Wilson.....	Polk.
3246	ne of nw.....	9	77	23	40	George Myers.....	Warren.
3248	sw of sw.....	27	78	13	40	Annis Rice.....	Polk.
3250	nw of sw.....	25	81	26	40	John Bailey.....	Dallas.
3253	sw of ne.....	3	82	26	40	David Jones.....	Boone.
3255	se of se.....	25	78	22	40	William Pope.....	Polk.
3256	shf of ne.....	5	70	12	80	William Carter.....	Davis.
3258	sw of nw.....	5	75	18	40	Peter Ors.....	Marion.
3262	nw of sw.....	21	78	23	40	Thomas J. Gooch.....	Polk.
3267	nw of nw.....	17	75	18	40	Elias Ramey.....	Marion.
3268	sw of sw.....	27	70	12	40	Amon Shook.....	Davis.
3269	se of nw.....	1	77	23	40	Willis Cook.....	Warren.
3270	se of se.....	33	73	22	40	Lewis Gooding.....	Polk.
3271	n fr hf of nw.....	1	77	23	66.27	Frederick M. Stumbo.....	Polk.
3280	sw of sw.....	35	73	16	40	John W. McBride.....	Monroe.
3281	h of se.....	29	82	28	80	David Miller.....	Boone.
3286	sw of nw.....	23	76	19	40	Jairus E. Neal.....	Marion.
3288	ne of se.....	9	81	26	40	James W. Ince.....	Dallas.
3289	shf of se.....	5	81	26	80	Joseph Newland.....	Dallas.
3291	s fr hf of nw.....	7	77	19	67.77	Olalbour Hall.....	Marion.
3293	s of se.....	33	78	22	40	John Ridgeway.....	Polk.
3294	n fr hf of ne.....	1	77	21	67.60	Alfred Vertrees.....	Marion.
3297	nw fr of nw.....	31	80	24	43.10	John Clary.....	Polk.
3298	sw of sw.....	17	70	12	40	John Hinning.....	Davis.
3301	se of se.....	35	76	19	40	Jairus E. Neal.....	Marion.
3303	nw of nw.....	11	75	19	40	Jacob Piper.....	Marion.
3304	sw of nw.....	35	71	13	40	Charles Harwood.....	Wapello.
3305	lot 6.....	31	78	23	35.90	William H. H. Ward.....	Polk.
33 6	ne of ne.....	27	79	23	40	Lewis F. Randolph.....	Polk.
3308	ne of se.....	35	80	25	40	Doctor F. Hunt.....	Polk.
3313	se of sw.....	31	77	21	40	George N. Disney.....	Marion.
3321	sw of ne.....	5	77	20	40	Alfred Vertrees.....	Marion.
3328	ne of se.....	33	83	26	40	Henry Bean.....	Boone.
3329	se of sw.....	21	83	26	40	Philip Hall.....	Boone.
3334	ne of se.....	33	76	17	40	William Fleck.....	Mahaska.
3336	lot 7.....	31	78	22	37.20	Ephraim Pearson.....	Polk.
3348	nw of sw.....	35	80	25	40	Alexander Fouts.....	Polk.

STATEMENT NO. 18—CONTINUED.

Number	PARTS OF SECTION.	Section.	Town.	Range.	Acres.	PATENTEE.	COUNTY.
3341	sw of nw	17	70	12	40	Edward G McKinney	Davis.
3342	nw of se	27	73	16	40	William H. McBride	Monroe.
3343	nw of nw	9	81	26	40	John Reynolds	Dallas.
3344	lot 6	3	80	25	53.90	John Nicholson	Polk.
3345	sw of nw	13	81	26	40	Thomas Hazleton	Dallas.
3347	nw of ne, ne of nw	25	73	31	30	William W Williams	Jasper.
3348	sw fr of nw	7	73	14	43 41	William Curry	Wapello.
3349	nw fr of nw	1	75	19	34 28	Martin P Brook	Marion.
3353	sw of se	31	71	10	40	William Oarson	Jefferson.
3354	e hf of sw	31	79	23	50	Benjamin Coffeen	Polk.
3355	ne of nw	11	77	23	40	William Hastie	Warren.
3356	sw of nw	35	76	19	40	Garrain Weaver	Marion.
3360	lot 3 and sw of se	3	81	26	58.20	Joseph Newland	Dallas.
3363	ne of sw	23	76	18	40	John Welch	Marion.
3364	ne of nw	19	74	17	40	John Walker	Mahaska.
3366	se of se	15	82	26	40	Oall Anderson and Christine M. Anderson	Boone.
3367	sw qr.	27	81	20	160	Edwin B Olapp	Jasper.
3368*	se of nw	23	76	23	40	Charles Atkinson	Warren.
3369	nw of nw	35	76	19	40	Garrain Weaver	Marion.
3375	nw of ne, ne of nw	17	73	16	80	Isaac C Gill	Monroe.
3382	lot 4	19	73	23	49.54	Charles C Evans	Polk.
3389	sw of se	5	75	17	40	Ruth Jane Cummins	Mahaska.
3391	sw of nw	11	75	19	40	Jacob Pifer	Marion.
3392	ne of sw	15	78	19	40	Garrain Weaver	Marion.
3393	lot 1	11	77	23	24	Glendon M. Ferguson	Warren.
3396	nw of sw	11	75	19	40	Ebenzer M. Funk	Marion.
3398	sw of sw	11	81	26	40	John Spear	Dallas.
3401	ne of nw	33	77	21	40	William Barbee	Marion.
3403	nw of se	9	71	14	40	Moses Sanders	Wapello.
3403	lot 3	25	81	26	51.70	Edward Thornley	Dallas.
3405	nw of ne	35	77	19	40	E H. and W. H. DeHaan	Marion.
3406	ne of sw, se of nw	23	75	18	80	Malloa McIntire	Marion.
3411	sw fr of nw and ne of nw	7	72	15	79 74	Nelson Davis	Wapello.
3412	se of se	23	83	26	40	Philip Hall	Boone.
3418	nw of nw	17	83	26	40	Jacob Crooks	Boone.
3417	se of sw	33	70	11	40	William F Grimsley	Van Buren.
3420	w hf of se	23	76	18	80	Herman Van Dam	Marion.
3421	sw of se	17	81	25	40	Benjamin Hunt	Polk.
3426	w fr hf of sw	7	76	17	60.32	John Lodewick Hery- wild	Mahaska.
3427	nw of nw	11	82	26	40	Richard Green	Boone.
3429	nw of nw, nw of sw	23	76	18	80	Jacob De Haan	Marion.
3431	sw of nw	21	72	14	40	Angus E. Ross	Wapello.
3432	nw of sw, sw of nw	23	78	22	80	James B. Young	Polk.
3436	ne of ne	11	77	23	40	Joseph Petree	Warren.
3437	sw of nw	25	80	25	40	Alexander Fouts	Polk.
3438	se of sw	25	76	18	40	Duk G Postma	Marion.
3439†	sw of ne	27	74	17	40	Joseph Bivins	Mahaska.
3442	se of sw	23	76	18	40	Hiram Boman	Marion.
3443	se of sw	25	80	25	40	Samuel Hunt	Polk.
3448	ne of se	23	80	25	40	John McClain	Polk.
3451	ne of se	17	75	18	80	Jarius E. Neal	Marion.
3451	ne of sw	15	75	18	40	Julian Ellis	Polk.
3452	se of sw	35	78	23	40	Herman Daw	Marion.
3454	ne of ne	7	74	18	40	John M. Nishwonder	Polk.
3456	e hf of sw	25	81	25	80	John Bailey	Dallas.
3458	sw of sw	23	81	26	40	Jesse Sherwood	Marion.
3460	nw of ne	25	75	19	40	James E. Neal	Marion.
3463	e hf of ne	25	76	20	80	James Phillps	Polk.
3464‡	ne of se	23	78	24	40	Francis C. Grimmell	Polk.
3470	e hf of ne	19	78	24	80	William Scott	Marion.
3473	se of sw	27	75	18	40	Reason Pritchard	Polk.
3478	n hf of nw	21	79	23	80	Jane Pritchard	Polk.
3479	sw of sw	23	79	23	40	George Doran	Polk.
3480	nw of se	17	79	23	40	Jarius E. Neal	Marion.
3481	sw of se	25	76	20	40	Alexander Fouts	Polk.
3484	nw of nw	25	80	25	40	James Hunt	Polk.
3491	se of se	21	80	25	40	George Brown	Jasper.
3492	ne of se	35	78	21	40		

* No. 3368, sale book, has township 77, instead of 76 which is correct.

† No. 3439, entry canceled and money refunded to Joseph Bivins—a prior entry.

‡ No. 3469, prior sale to Jesse Williams. No. 3478, canceled—prior sale.

STATEMENT No. 18—CONTINUED.

Number.	PARTS OF SECTION.	Section.	TOWN.	Range.	Acres.	PATENTEE.	COUNTY.
3494	se of ne.	19	77	20	40	William P. Norris.	Marion.
3495	se of nw.	23	78	24	40	James D. Norris.	Dallas.
3497	se of nw.	38	76	17	40	Henry N. Jackson.	Mahaska.
3501	nw qr.	33	80	25	160	William F. Ayers.	Polk.
3504	se qr.	29	77	18	160	A. C. Kempper.	Marion.
3505	sw of se.	25	81	33	40	James Crabtree.	Polk.
3507	sw of sw.	25	78	24	40	James Phillips.	Polk.
3512	w fr hf of sw.	19	75	16	68.92	John H. Poague.	Mahaska.
3514	nw of ne.	13	78	22	40	John Frazier.	Polk.
3517	sw of nw.	13	78	22	40	James Stewart.	Polk.
3535	s hf of nw.	29	77	22	80	Thomas Reed.	Warren.
3535	se of nw.	21	73	14	40	William S. Ross.	Wapello.
3536	sw of nw.	25	73	16	40	Alexander Smith.	Monroe.
3537	n hf of sw.	35	73	16	80	Reuben W. Moss.	Monroe.
3538	se of sw.	21	77	20	40	Nimrod Cagle.	Marion.
3540	se of sw.	23	79	23	40	Solomon Runyan.	Polk.
3543	s hf of ne.	29	77	18	80	William H. Turton.	Marion.
3543*	s hf of sw.	25	77	18	80	Ezra G. Doughman.	Marion.
3550	lots 5 and 6.	13	78	24	83.65	William H. Leas.	Polk.
3551	s hf of lot 5 and lot 4.	11	75	24	75.38	Herman Van Dam.	Marion.
3553	ne of sw.	29	77	18	40	Herman Van Dam.	Marion.
3554	w fr hf of nw.	7	76	18	68.67	Jan. Walraven.	Marion.
3557	nw of ne.	29	77	18	40	William H. Leas.	Marion.
3560	ne qr.	25	73	15	160	Thomas Sharp.	Wapello.
3561	w hf of nw.	11	74	16	80	Alexander Cassidy.	Mahaska.
3563	se of sw.	35	76	19	40	Jarius E. Neal.	Marion.
3564	w hf of ne, n hf of se.	19	74	24	160	Phineas M. Cassidy.	Polk.
3566	nw of sw.	25	78	23	40	Eleazer Lyon.	Polk.
3568	sw of se.	19	70	12	40	Aaron Wilkinson.	Davis.
3569	ne of sw, nw of se.	23	76	21	80	William F. Pitman.	Marion.
3570	se of ne.	7	70	10	40	William Carson.	Van Buren.
3573†	se of nw.	13	72	15	40	James Bowen.	Wapello.
3574	w hf of sw.	11	79	24	80	David Zimmerly.	Polk.
3579	se of nw, ne of sw.	13	74	24	80	Nathan Andrews.	Polk.
3585	se of nw.	23	75	17	40	John W. Cunningham.	Mahaska.
3587	nw of nw.	21	77	20	40	Silas J. Hughes.	Marion.
3588	sw of nw.	21	77	20	40	Francisco H. Hughes.	Marion.
3589	ne of sw.	29	73	21	40	Iredell Cooper.	Jasper.
3596	se of se.	21	73	18	40	John McVay.	Marion.
3597	s of ne.	17	78	23	40	Tracy Gilpin.	Polk.
3598	nw of ne.	21	73	16	40	William Orscoe.	Monroe.
3598	se of se.	11	73	19	40	Jarius E. Neal.	Jasper.
3597	nw of nw.	13	75	19	40	Jarius E. Neal.	Jasper.
3599	se of sw.	21	73	16	40	William Orscoe.	Monroe.
3599	nw of nw, se of nw.	21	80	25	80	Nathaniel J. Powell.	Polk.
3630	se of nw.	11	80	25	40	Nathaniel J. Powell.	Polk.
3631	w hf of se, e hf of sw.	17	80	25	180	Nathaniel J. Powell.	Polk.
3633	ne of se.	27	80	24	40	Nathaniel J. Powell.	Polk.
3635	sw of ne.	35	78	23	40	Francis Chiles.	Polk.
3634	sw of se.	23	8	22	40	William Park.	Polk.
3637	se qr, e hf of sw.	23	81	25	240	Samuel Fowler.	Polk.
3638	se of nw.	23	81	25	40	Samuel Fowler.	Polk.
3639	ne of sw.	7	76	19	40	Jarius E. Neal.	Marion.
3640	sw of sw.	17	77	23	40	William Park.	Warren.
3651	se of nw.	31	72	21	40	Noah Biggs.	Jasper.
3656	lot 2.	11	77	23	66.20	Nelson W. Nunnally.	Warren.
3661	ne of nw.	33	82	26	40	John Blaugher.	Boone.
3662	ne of sw.	1	72	16	40	Elizabeth Belorth.	Monroe.
3668	se of se.	33	78	24	40	Stephen Skelton.	Polk.
3669	ne of ne.	8	80	25	53.81	Alfred Bowman.	Polk.
3670	lot 5 and sw of sw.	33	81	25	79.80	Alfred Bowman.	Polk.
3672	w fr hf of sw.	7	74	21	52.10	John Rains.	Jasper.
3673	lot 3.	7	76	19	35.02	William Staley.	Marion.
3676	se of se.	3	75	19	40	Sarah Wilson.	Marion.
3679	se of sw.	11	78	24	40	Thomas McNullin.	Polk.
3680	nw of sw.	6	79	24	40	Thomas McNullin.	Polk.
3684	w hf of se.	17	82	26	80	Robert N. Jones.	Boone.
3686	lot 4.	3	81	27	39.50	Daniel J. Skinner.	Dallas.
3687	lot 5.	15	82	26	32.26	Daniel J. Skinner.	Boone.
3689	nw of se, se of nw.	6	81	26	80	Daniel J. Skinner.	Dallas.
3690	n fr hf of nw.	6	81	26	57.01	Daniel J. Skinner.	Dallas.

* No. 3543 should be 25, 75, R. 18, as per sale book, which is correct.

† No. 3573. This purchase vacated by order of court. Tract resold and patented to Daniel Bowen. See 3866.

STATEMENT No. 18—CONTINUED.

Number.	PARTS OF SECTION.	Section.	Town.	Range.	Acres.	PATENTEE.	COUNTY.
3702	ne of nw.....	9	80	25	40	Abraham Elliott.....	Polk.
3701	nw of ne.....	31	76	19	40	Zophyr Ball.....	Marion.
3708	ne of se.....	9	78	23	40	Richard D. Jones.....	Polk.
3706	ne of sw.....	17	76	18	40	Edward O. Towne.....	Marion.
3708	sw qr.....	5	83	28	160	Jacob Gutschall.....	Boone.
3714	sw of se.....	35	76	19	40	Jarius E. Neal.....	Marion.
3715	se of ne.....	19	70	12	40	John Henning.....	Davis.
3720	whf of ne.....	33	76	17	80	James S. Parson.....	Mahaska.
3721	ne of sw.....	5	73	16	40	Eli White.....	Monroe.
3727	se of ne, nw of se.....	13	78	23	80	Andrew J. Stevens.....	Polk.
3729	nw of sw.....	17	80	25	40	Nathaniel J. Powell.....	Polk.
3730	n hf of sw, sw of se.....	20	80	25	120	Nathaniel J. Powell.....	Polk.
3731	ne of se.....	19	77	18	40	Samuel Clutter.....	Marion.
3735	e fr hf of nw.....	5	74	17	84.88	Mathew B. Wharton.....	Mahaska.
3738	re of se.....	5	76	21	40	William Brown.....	Marion.
3738 ¹	nw fr qr.....	19	77	18	149.45	John Shephard.....	Marion.
3739	ne qr.....	19	77	18	160	Henry Taggart.....	Marion.
3740	ehf of se.....	23	77	19	80	John Henderson.....	Marion.
3755*	ehf of se, sw of ne.....	29	84	26	120	Benton Post.....	Boone.
3756	se qr.....	29	84	26	160	Saban Latham.....	Boone.
3759	s hf of ne, se of nw.....	33	84	26	120	Henry Hoffman.....	Boone.
3760	nw of nw.....	33	84	26	40	Benjamin Williams.....	Boone.
3763	sw of nw.....	35	84	26	40	James R. Payne.....	Boone.
3769*	se of sw.....	13	84	27	40	Elisha Speckelmire.....	Boone.
3779	se of ne, ne of se.....	8	85	27	80	Ezra Rathbun.....	Boone.
3783	nw of ne.....	17	87	26	40	Benjamin Bell.....	Hamilton.
3788	s hf of nw.....	11	87	27	80	Jesse Goodrich.....	Webster.
3790	whf of sw.....	11	87	27	80	Daniel Galer.....	Webster.
3801	ne of nw.....	31	77	19	40	Dennis Payton.....	Marion.
3804	ne of sw.....	15	78	21	40	Thomas Asber.....	Jasper.
3812	ne of se.....	25	77	20	40	Dennis Allen.....	Marion.
3813	sw of ne.....	13	77	20	40	Dennis Allen.....	Marion.
3815	sw of sw.....	21	77	20	40	David Clark.....	Marion.
3817	se of se.....	31	77	20	40	Samuel H. Caffrey.....	Marion.
3818	se of sw.....	5	76	21	40	Henry Hamilton.....	Marion.
3819	ehf of se.....	1	79	24	80	James Halterman.....	Polk.
3821	ne of se.....	5	83	26	40	Nelson J. Meeker.....	Boone.
3822	ne qr, ehf of nw.....	31	81	25	240	Clement Murphy.....	Polk.
3823	n hf of se.....	31	81	25	80	Clement Murphy.....	Polk.
3826	re of se.....	17	73	14	40	Phelix Berick.....	Wapello.
3830	se of ne.....	5	70	13	40	Wm. H. Tull.....	Davis.
3836	nw of nw.....	33	82	26	40	Alex P. Townsend.....	Boone.
3842	nw of nw.....	17	89	28	40	Francis W. Allen.....	Webster.
3843	lots 1, 2 and se of se.....	27	82	26	117.18	Charles J. Anderson.....	Boone.
3845	ehf of ne.....	35	80	24	80	Caleb Richison.....	Polk.
3847	whf of se.....	1	79	24	80	Byron Rice.....	Polk.
3848	ehf of sw.....	23	80	25	80	Byron Rice.....	Polk.
3849	sw of ne.....	1	78	22	40	James Smith.....	Warren.
3851	nw of se.....	23	78	22	40	John Linn.....	Polk.
3852	ne of ne.....	27	80	25	40	Isaac Hastings.....	Polk.
3853	lots 6, 7 and nw of nw.....	15	82	26	140.34	Landa Hurst.....	Boone.
3854	sw of se.....	9	82	28	40	Robert Jones.....	Boone.
3856	ehf of ne.....	33	76	17	80	James S. Parsons.....	Mahaska.
3858	whf of se, ne of se.....	1	81	26	120	Willibay Keith.....	Dallas.
3859	sw of ne.....	1	78	25	40	John J. Wilkin.....	Polk.
3860	sw of se, se of sw.....	27	70	11	80	William Akers.....	Van Buren.
3863	ne of ne.....	7	74	17	40	Albert Starbuck.....	Mahaska.
3864	s hf of ne.....	7	74	17	80	Tristram Starbuck.....	Mahaska.
3869	nw of se.....	27	73	16	40	Reuben W. Moss.....	Monroe.
3871	whf of sw.....	13	76	21	80	James W. Gill.....	Marion.
3872	se of sw.....	2	76	21	40	Bryant Young.....	Marion.
3874	se of se.....	9	82	28	40	Sanford B. Williams.....	Boone.
3877*	ne of se.....	17	72	14	40	John Smith.....	Wapello.
3878	sw of ne, nw of se.....	5	89	11	80	George W. Brown.....	Van Buren.
3879	ne of se.....	19	85	26	40	Tyler Higbee.....	Boone.
3883	se of sw.....	21	84	26	40	John Howser.....	Boone.
3886	ne qr.....	21	84	26	160	Samuel Snyder.....	Boone.
3893	se of sw.....	15	76	19	40	John J. Springer.....	Marion.
3894	nw of nw.....	17	78	21	40	Eli Rivers.....	Jasper.
3895	ne qr, ehf of se.....	13	74	18	240	Miletus P. Olark.....	Marion.
3896	se of se.....	11	74	18	40	Miletus P. Olark.....	Marion.

* No. 3755 should be ehf of sw and sw of ne. No 3769 should be section 15, instead of section 13. No. 3877 canceled—prior sale to Phelix Berick October 1, 1853. See No. 3826.

STATEMENT No. 18—CONTINUED.

Number.	PARTS OF SECTION.	Section.	Town.	Range.	Acres.	PATENTEE.	COUNTY.
3901	sh of ne	7	79	23	80	Foster Elliot.....	Polk.
3902	nw of nw	35	80	25	40	Nathaniel J. Powell.....	Polk.
3904	ne of sw	25	72	15	40	John J. Sponseller.....	Wapello.
3905	nw of sw	9	81	28	40	William Wallace Waldo.....	Dallas.
3911	nw of ne	7	78	18	40	Herman Van Dam.....	Marion.
3917	sw of nw	34	65	26	40	Sarah Friedley.....	Roone.
3919	sw of ne	11	74	18	40	Jackson Jones.....	Marion.
3924	se qr.	13	79	24	160	Jenkin W. Morris.....	Polk.
3930	sw of nw	17	73	18	40	Ellas Ramey.....	Marion.
3934	nw of se	25	81	25	40	John Crabtree.....	Polk.
3941	nw of sw	27	75	18	40	John Forrence.....	Marion.
3942	ne of sw	23	78	22	40	Thomas Mitchell.....	Polk.
3944	nw of ne	35	81	26	40	William J. Cobs.....	Dallas.
3956	ne qr.	9	80	25	160	William Frazier.....	Polk.
3957	lot 8	13	80	25	2	William Frazier.....	Polk.
3958	sw fr of nw	31	80	24	42.96	Jacob rum.....	Polk.
3960	sw of ne	25	81	25	40	John Crabtree, Jr.....	Polk.
3971	nw of ne	13	77	20	40	Dennis Allen.....	Marion.
3972	ne of se	5	73	16	40	Sarah M. Rickwell.....	Monroe.
3973	sw of ne	21	73	14	40	Jacob R. Shreve.....	Wapello.
3974	ne of nw	9	81	26	40	John Newland.....	Dallas.
3975	nw of ne	9	81	26	40	Jeduthan Waldo.....	Dallas.
3976	ehf of sw	33	85	24	80	Elas Zimmer.....	Boone.
3987	nw of nw, nw of ne	31	79	23	83.66	Milton Smith.....	Polk.
3989	ne of sw	1	77	23	40	Robert Wallace.....	Warren.
3989	nw fr of ne	1	78	23	54.53	David Lamb.....	Polk.
3994	lot 6	18	84	27	61.73	James Corbin.....	Boone.
3995	lot 8	14	84	27	26.51	Isaac Nutt.....	Boone.
3996	sw of nw	18	84	27	40	William C. Orooms.....	Boone.
3997	lot 4 and nw fr of ne	5	82	26	87.24	Washington J. and Edward O. Nutt.....	Boone.
4001	nw of nw	29	72	14	40	Henry B. Hendershott.....	Wapello.
4003	nw of ne	27	83	26	40	James Gilded.....	Boone.
4013	lot 4	23	88	28	58.89	Thomas R. Barger.....	Webster.
4015	nw of ne	27	74	21	40	Charles W. Lamb.....	Jasper.
4016	nw of se	23	78	21	40	Charles W. Lamb.....	Jasper.
4018	lot 7	9	82	26	50	David Miller.....	Boone.
4020	nw of se	13	77	21	40	William Bowman.....	Marion.
4025	se of se	17	72	14	40	Jacob R. Shresor.....	Wapello.
4026	ehf of se, sw of se	27	70	12	120	James Davis.....	Davis.
4027	se of sw	19	78	32	40	Jerome Estridge.....	Polk.
4030	ne of sw	19	72	14	40	James Cottrell.....	Wapello.
4031	sw of se	23	81	26	40	William Jacobs.....	Dallas.
4032	nw of nw	17	79	23	40	Benjamin Bryant.....	Polk.
4034	shf of sw	18	84	27	80	Isaac Nutt.....	Boone.
4040	ehf of ne	33	83	24	80	Redick Cartwright.....	Boone.
4041*	n hf of ne, se of ne	25	83	26	120	Redick Cartwright.....	Boone.
4049	nw of sw	17	79	23	40	Seth Richards.....	Polk.
4055	ehf of se, sw of se	25	78	24	120	John D. Sanford.....	Polk.
4057	shf of sw	5	82	26	80	Seth Richards.....	Boone.
4059	lot 6	5	79	24	32	Daniel Rittgers.....	Polk.
4071	nw of nw	9	75	18	40	Charles Cooper.....	Marion.
4076	lots 3, 4, 5, 7	17	88	28	95.10	Seth Richards.....	Webster.
4077	se of ne	23	81	26	40	Seth Richards.....	Dallas.
4078	ne of ne	27	81	26	40	Seth Richards.....	Dallas.
4079	nw of ne	23	81	26	40	Seth Richards.....	Dallas.
4082	se of sw	25	74	21	40	William Farley.....	Jasper.
4087	ne of se	13	78	25	40	Seth Richards.....	Polk.
4088	n hf of nw (tr.)	7	81	25	38.54	Henry Carr.....	Polk.
4099	nw of nw	23	78	21	40	James D. Norris.....	Jasper.
4101	se of se	29	73	14	40	William Henshaw.....	Wapello.
4102	lot 6	11	80	25	24.34	Daniel Betr.....	Polk.
4103	se of sw	17	81	25	40	Robert Logan.....	Polk.
4104	nw of nw	17	71	13	40	John Saylor.....	Wapello.
4105	ne of ne	27	74	17	40	Gary W. Carson.....	Mahaska.
4107	shf of sw	17	79	23	80	Seth Richards.....	Polk.
4109	lot 2	5	76	19	20.95	Eljah A. Hurd.....	Marion.
4118	se of sw	11	83	26	40	John B. Montgomery.....	Roone.
4119	lots 5 and 6	23	84	27	85.90	John Pea.....	Boone.
4124	se of nw	25	78	24	40	John D. Sanford.....	Polk.
4129	nw of ne	11	82	26	40	John D. Sanford.....	Boone.

* No 4041 should no doubt be for n hf of nw and se of nw; the land described in patent was deeded to D. N. & R. R. Co.

STATEMENT No. 18—CONTINUED.

Number.	PARTS OF SECTION.	Section.	Town.	Range.	Acres.	PATENTEE.	COUNTY.
4181	w fr hf of se (or lot 7 and sw of se).....	23	84	27	79 58	John D. Sanford.....	Boone.
4182	w hf of sw.....	21	84	26	80	John D. Sanford.....	Boone.
4183	se of se.....	19	85	26	40	John D. Sanford.....	Boone.
4187	sw of sw.....	3	71	14	40	Seth Richards.....	Wapello.
4189	e hf of se, nw of se.....	35	78	17	120	Jesse Beals.....	Mahaska.
4141	ne of sw.....	25	78	16	40	Charles Anderson.....	Monroe.
4150	sw of ne.....	27	79	23	40	John Noble and W. A. Noble.....	Polk.
4154	lot 2.....	33	83	26	42.95	Thomas Edwards.....	Boone.
4155	se of sw.....	9	83	26	40	David A. Killion.....	Boone.
4157*	nw of se.....	17	76	20	40	Willis H. McQuary.....	Marion.
4161	nw of sw.....	27	76	19	40	John Bullington.....	Marion.
4199	s fr hf of nw.....	31	84	26	76.51	Robert Meek.....	Boone.
4202	nw fr qr.....	5	81	25	148.58	Augustus D. Walker.....	Polk.
4209	s hf of ne, ne of ne.....	31	79	22	120	William Sweeney.....	Polk.
4218	nw of sw.....	9	81	25	40	Richard Pierce.....	Polk.
4214	se of sw.....	9	81	25	40	Seth Richards.....	Polk.
4215	n hf of nw.....	21	75	18	80	Jairus E. Neal.....	Marion.
4222	ne of sw.....	5	77	23	40	Phineas M. Casady.....	Warren.
4223	ne of nw.....	23	81	25	40	Phineas M. Casady.....	Polk.
4225	lot 6.....	27	82	26	19.75	Phineas M. Casady.....	Boone.
4228	nw of se.....	3	76	20	40	George W. Holeman.....	Marion.
4233	se of ne.....	17	70	12	40	John Connor.....	Davis.
4234	w hf of se.....	23	84	26	80	Robert A. Moon.....	Boone.
4235	nw of se.....	1	77	23	40	John D. Parmlee and John Watts.....	Warren.
4241	nw of sw.....	15	73	16	40	Reuben W. Moss.....	Monroe.
4242	se of nw.....	25	73	16	40	Reuben W. Moss.....	Monroe.
4243	ne of sw.....	5	77	21	40	William Fairly.....	Marion.
4245	nw of ne.....	27	80	25	40	Nathaniel J. Powell.....	Polk.
4247	ne of ne.....	25	84	27	40	Byron B. Martin.....	Boone.
4248	se of ne.....	25	84	27	40	James M. Martin.....	Boone.
4250	ne of ne.....	35	83	26	40	William Dyer.....	Boone.
4252	nw of sw.....	29	77	19	40	Jairus E. Neal.....	Marion.
4256	ne of nw.....	29	70	12	40	Philip P. Dodson.....	Davis.
4257	se of se.....	35	77	19	40	Stephen A. Smith.....	Marion.
4258†	se of ne.....	15	76	18	40	Wilson Stanley.....	Marion.
4263	ne of ne.....	25	85	27	40	Joseph Richardson.....	Boone.
4273	nw of sw.....	9	78	22	40	Jefferson Robertson.....	Polk.
4275	e hf of nw.....	25	77	19	80	Yelle Yelsma.....	Marion.
4278	se of se.....	21	77	23	40	Rolan Prentice.....	Marion.
4279	sw of sw, sw of nw.....	23	80	24	80	Seth Richards.....	Polk.
4280	ne of ne.....	27	80	24	40	Seth Richards.....	Polk.
4287	sw of se.....	19	71	11	40	Jacob W. Greese.....	Jefferson.
4290	sw of ne.....	3	74	24	40	Nathaniel J. Powell.....	Warren.
4295	se of ne.....	33	70	12	40	John Connor.....	Davis.
4297	se of nw.....	19	79	24	40	Seth Richards.....	Polk.
4300	sw of ne, se of nw, ne of sw.....	11	75	19	120	Abelom Black.....	Marion.
4301	sw of se.....	5	75	18	40	J. hn Gamble.....	Marion.
4303	n hf of ne.....	25	77	19	80	Syaerd A. Sipma.....	Marion.
4305	nw of nw.....	19	70	11	44.35	John Ram.....	Van Buren.
4309‡	sw of sw.....	21	79	24	40	Jesse Williams.....	Polk.
4310	ne of nw.....	19	70	11	40	Alvin P. Davis.....	Van Buren.
4311	sw fr of sw.....	7	90	28	40	Jesse Williams.....	Webster.
4313	n hf.....	9	88	28	320	Jesse Williams.....	Webster.
4317	nw fr of nw.....	3	82	26	42	Robert Meek.....	Boone.
4332	se qr.....	33	75	18	160	Aaron Van Benthusen.....	Marion.
4338	ne of se.....	11	75	19	40	Daniel Newman.....	Marion.
4342	sw of se.....	23	79	25	40	Robert L. Tedrick.....	Polk.
4348	s hf of se.....	23	79	23	80	Reason Pritchard.....	Polk.
4350	lot 8.....	33	83	26	31 85	Joshua Bennett.....	Boone.
4353	n hf of se.....	31	79	22	80	William Sweeney.....	Polk.
4357	s hf of sw, nw of sw.....	21	71	13	120	John McOune.....	Wapello.
4362	sw of ne.....	35	85	27	40	David C. Hull.....	Boone.
4364	s hf of se, se of sw.....	23	88	28	120	Seth Richards.....	Webster.
4370	n hf of sw, se of sw.....	33	78	24	120	John B. Hiskey.....	Polk.
4373	se of nw.....	15	87	26	40	Solomon Reigher.....	Hamilton.
4375	se of ne.....	35	85	27	40	Isom C. Hull.....	Boone.

* No. 4157 is William H. McQuary in sale book.

† No. 4258, patent canceled and money refunded, prior sale to Isaac Overkamp. Money paid to J. P. Devin on Stanley's order.

‡ No. 4309, patent canceled. Prior sale to Jesse S. Dicks; see No. 3698.

STATEMENT No. 18—CONTINUED.

Number	PARTS OF SECTION.	Section.	Town.	Range.	Acres.	PATENTEE.	COUNTY.
4378	se of se.....	31	73	16	40	Aaron Gordon.....	Monroe.
4379	ehf of se.....	25	69	11	80	John Newhouse.....	Van Buren.
4383	nw of nw.....	29	78	23	40	Henry Manbeck.....	Polk.
4385	nw of se.....	23	74	17	40	William W. Waddle.....	Mahaska.
4389	se of se.....	7	77	23	40	Miles White.....	Warren.
4396*	se of se.....	15	88	23	40	David Fleming.....	Webster.
4377	lot 7.....	27	84	27	63	Norman O Averlie.....	Boone.
4399	se of sw.....	7	70	12	40	Charles Howard, Sr.....	Davis.
4410	nw qr.....	25	88	28	160	Thomas Weaver.....	Webster.
4411	whf of sw.....	23	79	26	40	Miles White.....	Polk.

* No. 4396 is David Lenning in sale book.

SURVEYS.

Frequent inquiries are addressed to this office from the county surveyors in regard to questions pertaining to the work of restoring lost or obliterated corners and retracing lines of government survey. By the laws of congress, such questions are referable to the commissioner of the general land office.

The archives of the surveyor-general's office, consisting of the original field notes, plats, etc., were turned over to the state by the general government when the office of surveyor-general was discontinued.

From these records correct information can be furnished, or if desired, certified copies of the same can be furnished for a reasonable fee.

In the resurvey and subdivision of lands by county surveyors, their deputies, or other persons, the rules prescribed by acts of congress, and the instructions of the secretary of the interior, shall in all respects be followed. By an act of the Thirteenth General Assembly, approved April 16, 1870, it was provided that "said rules and regulations shall be published in pamphlet form under direction of the register of the state land office, and one copy furnished for the use of each county surveyor." Hon. C. C. Carpenter, while register of the state land office, made a careful compilation of the laws, rules and instructions relating to the duties of county surveyors, which was published in pamphlet form in compliance with law. Only a few copies of this pamphlet remain to supply the wants of county surveyors. In response to an increasing demand from county and local surveyors for information as to the proper

methods of restoring lost or obliterated corners to their original position, etc., the commissioner of the general land office prepared the following general rules, which I have deemed of sufficient interest to be properly made a part hereof:

RESTORATION OF LOST OR OBLITERATED CORNERS.

DEPARTMENT OF THE INTERIOR,
GENERAL LAND OFFICE,
WASHINGTON, D. C., October 16, 1896. }

The increasing number of letters from county and local surveyors received at this office making inquiry as to the proper method of restoring to their original position lost or obliterated corners marking the survey of the public lands of the United States, or such as have been wilfully or accidentally moved from their original position, have rendered the preparation of the following general rules necessary, particularly as in a very large number of cases the facts necessary to a thorough and intelligent understanding are omitted. Moreover, surveys having been made under the authority of different acts of congress, different results have been obtained and no special law has been enacted by that authority covering and regulating the subject of the above named inquiries. Hence, the general rule here given must be considered merely as an expression of the opinion of this office on this subject, based, however, upon the spirit of the several acts of congress authorizing the surveys, as construed by this office and by United States court decisions. When cases arise which are not covered by these rules and the advice of this office is desired, the letter of inquiry should always contain a description of the particular corner, with reference to the township, range and section of the public surveys, to enable this office to consult the record.

An *obliterated* corner is one where no visible evidence remains of the work of the original surveyor in establishing it. Its location may, however, have been preserved beyond all question by acts of land owners, and by the memory of those who knew and recollect the true situs of the original monument. In such cases it is not a lost corner.

A *lost* corner is one whose position cannot be determined, beyond reasonable doubt, either from original marks or reliable external evidence. Surveyors sometimes err in their decision whether a corner is to be treated as *lost* or only *obliterated*.

Surveyors who have been United States deputies should bear in mind that in their private capacity they must act under somewhat different rules of law from those governing original surveys and should carefully distinguish between the provisions of the statute which guide a government deputy and those which apply to retracement of lines once surveyed. The failure to observe this distinction has been prolific of erroneous work and injustice to landlords.

To restore extinct boundaries of the public lands correctly, the surveyor must have some knowledge of the manner in which townships were subdivided by the several methods authorized by congress.

Without this knowledge he may be greatly embarrassed in the field, and is liable to make mistakes invalidating his work and leading eventually to serious litigation. It is believed that the following synopsis of the several acts

of congress regulating the surveys of the public lands will be of service to county surveyors and others, and will help to explain many of the difficulties encountered by them in the settlement of such questions.

Compliance with the provisions of congressional legislation at different periods has resulted in *two* sets of corners being established on *township lines* at one time; at other times *three* sets of corners have been established on *range lines*, while the system now in operation makes but *one* set of corners on *township* boundaries, except on standard lines, *i. e.*, base and correction lines, and in some exceptional cases.

The following brief explanation of the modes which have been practiced will be of service to all who may be called upon to restore obliterated boundaries of the public land surveys:

Where two sets of corners were established on township boundaries, one set was planted at the time the exteriors were run, those on the north boundary belonging to the sections and quarter sections north of said line, and those on the west boundary belonging to the sections and quarter sections west of that line. The other set of corners was established when the township was subdivided. This method, as stated, resulted in the establishment of two sets of corners on all four sides of the townships. Where three sets of corners were established on the range lines, the subdivisinal surveys were made in the above manner, except that the east and west section lines, instead of being closed upon the corners previously established on the east boundary of the township, were run due east from the last interior section corner, and new corners were erected at the points of intersection with the range line.

The method now in practice requires section lines to be initiated from the corners on the south boundary of the township, and to close on existing corners on the east, north and west boundaries of the township, except when the north boundary is a base line or standard parallel. But in some cases, for special reasons, an opposite course of procedure has been followed, and subdivisinal work has been begun on the north boundary and has been extended southward and eastward or southward and westward.

In the more recent general instructions, greater care has been exercised to secure rectangular subdivisions by fixing a strict limitation that no new township exteriors or section lines shall from a true meridian or east and west line more than twenty-one minutes of arc; and that where a random line is found liable to correction beyond this limit, a true line on a cardinal course must be run, setting a closing corner on the line to which it closes.

This produces, in surveys closing to irregular old work, a great number of exteriors marked by a double set of corners. All retracing surveyors should proceed under these new conditions with full knowledge of the field notes and exceptional methods of subdivision.

SYNOPSIS OF ACTS OF CONGRESS.

The first enactment in regard to the surveying of the public lands was an ordinance passed by the congress of the confederation May 20, 1785, prescribing the mode for the survey of the "Western Territory," and which provided that said territory should be divided into "townships of six miles square, by lines running due north and south, and others crossing them at right angles" as near as might be.

Ordinance of the congress of the confederation of May 20, 1785, United States Land Laws, p. 349; edition 1822.

It further provided that the first line running north and south should begin on the Ohio river, at a point due north from the western terminus of a line run as the south boundary of the state of Pennsylvania, and the first line running east and west should begin at the same point and extend through the whole territory. In these initial surveys only the exterior lines of the townships were surveyed, but the plats were marked by subdivisions into sections one mile square, numbered from 1 to 36, commencing with No. 1 in the southeast corner of the township, and running from south to north in each tier to No. 36 in the northwest corner of the township; mile corners were established on the township lines. The region embraced by the surveys under this law forms a part of the present state of Ohio, and is generally known as "the Seven Ranges."

The federal congress passed a law, approved May 18, 1796, in regard to surveying the public domain, which applied to "the territory northwest of the River Ohio, and above the mouth of the Kentucky river." Section 2 of said act provided for dividing such lands as had not been already surveyed or disposed of "by north and south lines run according to the true meridian, and by others crossing them at right angles, so as to form townships of six miles square," etc.

Act of May 18, 1796, United States Statutes at Large, vol. 2, p. 465. Sec. 2395, United States Revised Statutes.

It also provided that "one-half of said townships, taking them alternately, should be subdivided into sections containing, as nearly as may be, 640 acres each, by running through the same each way parallel lines at the end of every two miles, and by marking a corner on each of said lines at the end of every mile." The act also provided that "the sections shall be numbered, respectively, beginning with the No. 1 in the northeast section, and proceeding west and east alternately through the township, with progressive numbers till the thirty-sixth be completed."

This method of numbering sections is still in use. An act amendatory of the foregoing, approved May 10, 1800, required the "townships west of the Muskingum, which are directed to be sold in quarter townships, to be subdivided into half sections of 320 acres each, as nearly as may be, by running parallel lines through the same from east to west, and from south to north, at the distance of one mile from each other, and marking corners at the distance of each half mile on the lines running from east to west, and at the distance of each mile on those running from

Act of May 10, 1800, United States Statutes at Large, vol. 2, p. 73. Sec. 2395, United States Revised Statutes.

south to north. And the interior lines of townships intersected by the Muskingum, and of all townships lying east of that river, which have not been heretofore actually subdivided into sections, shall also be run and marked. * * * And in all cases where the exterior lines of the townships thus to be subdivided into sections or half sections, shall exceed or shall not extend six miles, the excess or deficiency shall be specially noted and added to or deducted from the western or northern ranges of sections in such townships, according as the error may be in running the lines from east to west or from south to north." Said act also provided that the northern and western tiers of sections should be sold as containing only the quantity expressed on the plats, and all others as containing the complete legal quantity.

The act approved June 1, 1796, "regulating the grants of land appropriated for military services," etc., provided for dividing the United States "military tract," in the state of Ohio, into townships five miles square, each to be subdivided into quarter townships containing 4,000 acres. Section 6

Act of June 1,
1796, United States
Statutes at Large,
vol. 1, p. 490.

of the act approved March 1, 1800, amendatory of the foregoing act, enacted that the secretary of the treasury was authorized to subdivide the quarter townships into lots of 100 acres, bounded as nearly as practicable by parallel lines 160 perches in length by 100 perches in width. These subdivisions into lots, however, were made upon the plats in the office of the secretary of the treasury, and the actual survey was only made at a subsequent time when a sufficient number of such lots had been located to warrant the survey. It thus happened, in some instances, that when the survey came to be made the plat and survey could not be made to agree, and that fractional lots on plats were entirely crowded out.

Act of March 1,
1800, United States
Statutes at Large,
vol. 2, p. 14.

A knowledge of this fact may explain some of the difficulties met with in the district thus subdivided. The act of congress approved February 11, 1805, directs the subdivision of the public lands into quarter sections, and provides that all corners marked in the field shall be established as the proper corners of the sections or quarter sections which they were intended to designate, and that corners of half and quarter sections not marked shall be placed as nearly as possible "equidistant from those two corners which stand on the same line."

Act of Feb 11,
1805, United States
Statutes at Large,
vol. 2, p. 313. Sec.
2396, United States
Revised Statutes.

This act further provides that "the boundary lines actually run and marked" (in the field) "shall be established as the proper boundary lines of the sections or subdivisions for which they were intended, and the length of such lines as returned by either of the surveyors aforesaid shall be held and considered as the true length thereof. And the boundary lines which shall not have been actually run and marked as aforesaid shall be ascertained by running straight lines from the established corners to the opposite corresponding corners, but in those portions of the fractional townships where no such opposite or corresponding corners have been or can be fixed, the said boundary lines shall be ascertained by running from the established corners due north and south or east and west lines, as the case may be, to the water course, Indian boundary line, or other external boundary of such fractional township."

The act of congress approved April 24, 1820, provides for the sale of public lands in half-quarter sections, and requires that "in every case of the division of a quarter section the line for the division thereof shall run north and south," "and fractional sections, containing 160 acres and upwards, shall in like manner, as nearly as practicable, be subdivided into half-quarter sections, under such rules and regulations as may be prescribed by the secretary of the treasury, but fractional sections containing less than 160 acres shall not be divided."

Act of April 24, 1820, United States Statutes at Large, vol. 2, p. 566. Sec. 2397, United States Revised Statutes.

The act of congress approved May 24, 1824, provides "that whenever, in the opinion of the president of the United States, a departure from the ordinary mode of surveying land on any river, lake, bayou, or water course would promote the public interest, he may direct the surveyor-general in whose district such land is situated, and where the change is intended to be made, under such rules and regulations as the president may prescribe, to cause the lands thus situated to be surveyed in tracts of two acres in width, fronting on any river, bayou, lake or water course, and running back the depth of forty acres."

Act of May 24, 1824, United States Statutes at Large, vol. 4, p. 34.

The act of congress approved April 5, 1832, directed the subdivision of the public lands into quarter sections; that in every case of the division of a half-quarter section the dividing line should run east and west, and that fractional sections should be subdivided, under rules and regulations prescribed by the secretary of the treasury. Under the latter provision the secretary directed that fractional sections containing less than 160 acres or the residuary portion of a fractional section, after the subdivision into as many quarter-quarter sections as it is susceptible of, may be subdivided into lots, each containing the quantity of a quarter-quarter section as nearly as practicable, by so laying down the line of subdivision that they shall be twenty chains wide, which distances are to be marked on the plat of subdivision, as are also the areas of the quarter-quarters and residuary fractions.

Act of April 5, 1832, United States Statutes at Large, vol. 4, p. 503. Sec. 2397, United States Revised Statutes.

These two acts last mentioned provided that the corners and contents of half-quarter and quarter-quarter sections should be ascertained as nearly as possible in the manner and on the principles prescribed in the act of congress approved February 11, 1805.

GENERAL RULES.

From the foregoing synopsis of congressional legislation it is evident:

First.—That the boundaries of the public lands established and returned by the duly appointed government surveyors, when approved by the surveyors-general and accepted by the government are *unchangeable*.

Second —That the original township, section, and quarter section corners established by the government surveyors must stand as the true corners which they were intended to represent, whether the corners be in place or not.

Third—That quarter-quarter corners not established by the government surveyors shall be placed on the straight lines joining the section and quarter section corners and midway between them, except on the last half mile of section lines closing on the north and west boundaries of the township, or on other lines between fractional sections.

Fourth—That all subdivisional lines of a section running between corners established in the original survey of a township must be straight lines running from the proper corner in one section line to its opposite corresponding corner in the opposite section line.

Fifth—That in a fractional section where no opposite corresponding corner has been or can be established, any required subdivision line of such section must be run from the proper original corner in the boundary line due east and west, or north and south, as the case may be, to the water course, Indian reservation, or other boundary of such section, with due parallelism to section lines.

From the foregoing it will be plain that extinct corners of the government surveys must be restored to their original locations, whenever it is possible to do so, and hence resort should always be first had to the marks of the survey in the field. The locus of the missing corner should be first identified on the ground by the aid of the mound, pits, line trees, bearing trees, etc., described in the field notes of the original survey. The identification of mounds, pits, witness trees or other permanent objects noted in the field notes of survey, affords the best means of relocating the missing corner in its original position. If this cannot be done, clear and convincing testimony of citizens as to the locality it originally occupied should be taken, if such can be obtained. In any event, whether the locus of the corner be fixed by the one means or the other, such locus should always be tested and confirmed by measurements to *known* corners. No definite rule can be laid down as to what shall be sufficient evidence in such cases, and much must be left to the skill, fidelity, and good judgment of the surveyor in the performance of his work.

EXCEPTIONAL CASES.

When new measurements are made on a single line to determine the position thereon for a restored lost corner (for example, a quarter section corner on line between two original section corners) or when new measurements are made between original corners on two lines for the purpose of fixing by their intersection the position of a restored missing corner (for example, a corner common to four sections or four townships), it will almost invariably happen that discrepancies will be developed between the new measurements and the original measurements in the field notes. When these differences occur the surveyor will in all cases establish the missing corner by proportionate measurements on lines conforming to the original field notes and by the method followed in the original survey.

From this rule there can be no departure, since it is the basis upon which the whole operation depends for accuracy and truth. In cases where the relocated corner can not be made to harmonize with the field notes in all directions, and unexplained error in the first survey is apparent, it sometimes becomes the task of the surveyor to place it according to the requirements of one line and against the calls of another line. For instance,

if the line between sections 30 and 31, reported seventy-eight chains long, would draw the missing corner on range line one chain eastward out of range with the other exterior corners, the presumption would be strong that the range line had been run straight and the length of the section line wrongly reported, because experience shows that west random lines are regarded as less important than range lines and more liable to error. Again, where a corner on a standard parallel has been obliterated, it is proper to assume that it was placed in line with other corners, and if an anomalous length of line reported between sections 3 and 4 would throw the closing corner into the northern township, a surveyor would properly assume that the older survey of the standard line is to control the length of the later and minor line. The marks or corners found on such a line closing to a standard parallel fix its *location*, but its *length* should be limited by its actual intersection, at which point the lost closing corner may be placed.

The strict rule of the law that "all corners marked in the field shall be established as the corners which they were intended to designate," and the further rule that "the length of lines returned by the surveyors shall be held and considered as the true length thereof," are found in some cases to be impossible of fulfillment in all directions at once, and a surveyor is obliged to choose, in his own discretion, which of two or more lines must yield, in order to permit the rules to be applied at all. In a case of an erroneous but existing closing corner, which was set some distance out of the true state boundary of Missouri and Kansas, it was held by this office that a surveyor subdividing the fractional section should preserve the boundary as a straight line, and should not regard said closing corner as the proper corner of the adjacent fractional lots. The said corner was considered as fixing the position of the line between two fractional sections, but that its length extended to a new corner to be set on the true boundary line. The surveyor should therefore preserve such an original corner as evidence of the line; but its erroneous position cannot be allowed to cause a crook between mile corners of the original state boundary. It is only in cases where it is manifestly impossible to carry out the literal terms of the law, that a surveyor can be justified in making such a decision.

The principle of the preponderance of one line over another of less importance has been recognized in the rule for restoring a section corner common to two townships in former editions of this circular. The new corner should be placed on the township line, and measurements to check its position by distances to corners within the townships are useful to confirm if found to agree well, but should not cause it to be placed off the line if found not to agree, if the general condition of the boundary supports the presumption that it was properly aligned.

TO RESTORE LOST OR OBLITERATED CORNERS.

1. *To restore corners on base lines and standard parallels.*—Lost or obliterated standard corners will be restored to their original positions on a base line, standard parallel, or correction line, by proportionate measurements on the line, conforming as nearly as practicable to the original field notes and joining the nearest identified original standard corners on opposite sides of the missing corner or corners, as the case may be.

(a) The term "standard corners" will be understood to designate standard township, section, quarter section, and meander corners; and, in addition, closing corners as follows: Closing corners used in the original survey to determine the position of a standard parallel, or established during the survey of the same, will, with the standard corners, govern the alignment and measurements made to restore lost or obliterated standard corners; but no other closing corners will control in any manner the restoration of standard corners on a base line or standard parallel.

(b) A lost or obliterated closing corner from which a standard parallel has been initiated or to which it has been directed will be re-established in its original place by proportionate measurement from the corners used in the original survey to determine its position. Measurements from corners on the opposite side of the parallel will not control in any manner the relocation of said corner.

(c) A missing closing corner originally established during the survey of a standard parallel as a corner from which to project surveys *south* will be restored to its original position by considering it a standard corner and treating it accordingly.

(d) Therefore, paying attention to the preceding explanations, we have for the restoration of one or several corners on a standard parallel, and for general application to all other surveyed lines, the following proportion:

As the original field-note distance between the selected known corners is to the new measure of said distance, so is the original field-note length of any part of the line to the required new measure thereof. The sum of the computed lengths of the several parts of a line must be equal to the new measure of the whole distance.

(e) As has been observed, existing original corners can not be disturbed; consequently discrepancies between the new and the original field-note measurements of the line joining the selected original corners will not in any manner affect measurements beyond said corners, but the differences will be distributed proportionately to the several intervals embraced in the line in question.

(f) After having checked each new location by measurement to the nearest known corners, new corners will be established permanently and new bearings and measurements taken to prominent objects, which should be of as permanent a character as possible, and the same recorded for future reference.

2. *Restoration of township corners common to four townships.*—Two cases should be clearly recognized: 1. Where the position of the original township corner has been made to depend upon measurements on two lines at right angles to each other. 2. Where the original corner has been located by measurements on one line only; for example on a guide meridian.

(a) For restoration of a township corner originally subject to the first condition: A line will first be run connecting the nearest identified original corners, on the meridional township lines, north and south of the missing corner, and a temporary corner will be placed at the proper proportionate distance. This will determine the corner in a north and south direction only. Next, the nearest original corners on the latitudinal township lines will be connected and a point thereon will be determined in a similar manner, independent of the temporary corner on the meridional line. Then

through the first temporary corner run a line east (or west) and through the second temporary corner a line north (or south) as relative situations may suggest. The intersection of the two lines last run will define the position of the restored township corner, which may be permanently established.

(b) The restoration of a lost or obliterated township corner established under the second conditions, *i. e.*, by measurements, on a single line, will be effected by proportionate measurements on said line, between the nearest identified original corners on opposite sides of the missing township corner, as before described.

3. *Re-establishment of corners common to two townships.*—The two nearest known corners on the township line, the same not being a base or a correction line, will be as in case No. 1, by a right line, and the missing corner established by proportionate distance as directed in that case; the location thus found will be checked upon by measurements to nearest known section or quarter-section corners north and south, or east and west, of the township line, as the case may be.

4. *Re-establishment of closing corners.*—Measure from the quarter-section, section, or township corner east or west, as the case may be, to the next preceding or succeeding corner in the order of original establishment, and re-establish the missing closing corner by proportionate measurement. The line upon which the closing corner was originally established should always be remeasured, in order to check upon the correctness of the new location. See pages 8, 12 and 13 for details.

5. *Re-establishment of interior section corners.*—This class of corners should be re-established in the same manner as corners common to four townships. In such cases, when a number of corners are missing on all sides of the one sought to be re-established, the entire distance must, of course, be re-measured between the nearest existing recognized corners both north and south, and east and west, in accordance with the rule laid down, and the new corner re-established by proportionate measurement. The mere measurement in any one of the required directions will not suffice, since the direction of the several section lines running northward through a township, or running east and west, are only in the most exceptional cases true prolongations of the alignment of the section lines initiated on the south boundary of the township; while the east and west lines running through the township, and theoretically supposed to be at right angles with the former, are seldom in that condition, and the alignments of the closing lines on the east and west boundaries of the township, in connection with the interior section lines, are even less often in accord. Moreover, the alignment of the section line itself from corner to corner, in point of fact, also very frequently diverges from a right line, although presumed to be such from the record contained in the field notes and so designated on the plats, and becomes either a broken or a curved line. This fact will be determined, in a timbered country, by the blazes which may be found upon trees on either side of the line, and although such blazed line will not strictly govern as to the absolute direction assumed by such line, it will assist very materially in determining its approximate direction, and should never be neglected in retracements for the re-establishment of lost corners of any description. Sight trees described in the field notes, together with the recorded distance to same, when fully identified will, it

has been held in one or more states, govern the line itself, even when not in a direct or straight line between established corners, which line is then necessarily a broken line by passing through said eight trees. Such trees, when in existence and properly identified beyond a question of doubt, will very materially assist in evidencing the correct relocation of a missing corner. It is greatly to be regretted that the earlier field notes of survey are so very meager in the notation of the topography found on the original line, which might in very many instances materially lessen a surveyor's labors in retracement of lines and re-establishment of the required missing corner. In the absence of such eight trees and other evidence regarding the line as in an open country, or where such evidence has been destroyed by time, the elements, or the progress of improvement, the line connecting the known corners should be run straight from corner to corner.

6. *Re-establishment of quarter-section corners on township boundaries.*—Only one set of quarter-section corners are actually marked in the field on township lines, and they are established at the time when the township exteriors are run. When double section corners are found, the quarter-section corners are considered generally as standing midway between the corners of their respective sections, and when required to be established or re-established, as the case may be, they should be generally so placed; but great care should be exercised not to mistake the corners belonging to one township for those of another. After determining the proper section corners, marking the line upon which the missing quarter-section corner is to be re-established, and measuring said line, the missing quarter-section corner will be re-established in accordance with the requirements of the original field notes of survey, by proportionate measurement between the section corners marking the line.

Where there are double sets of section corners on township and range lines, and the quarter-section corners for sections south of the township or east of the range lines, are required to be established in the field, the said quarter-section corners should be so placed as to suit the calculation of areas of the quarter-sections adjoining the township boundaries as expressed upon the official township plat, adopting proportionate measurements when the present measurement of the north and west boundaries of the section differ from the original measurements.

7. *Re-establishment of quarter-section corners on closing section lines between fractional sections.*—This class of corners must be re-established according to the original measurement of forty chains from the last interior section corner. If the measurements do not agree with the original survey, the excess or deficiency must be divided proportionately between the two distances, as expressed in the field notes of original survey. The section corner started from and the corner closed upon should be connected by a right line, unless the retracement should develop the fact that the section line is either a broken or curved line, as is sometimes the case.

8. *Re-establishment of interior quarter-section corners.*—In some of the older surveys these corners are placed at variable distances, in which case the field notes of the original survey must be consulted, and the quarter-section corners re-established at proportionate distances between the corresponding section corner, in accordance therewith. The later surveys being more uniform and in stricter accordance with law, the missing quarter-section corner must be re-established equidistant between the

section corners making the line, according to the field notes of the original survey. The remarks made under section 5, in relation to section lines, apply with full force here also; the caution there given not to neglect sight trees is equally applicable, since the proper re-establishment of the quarter-section corner may in some instances very largely depend upon its observance, and avoid one of the many sources of litigation.

9. *Where double corners were originally established, one of which is standing, to re-establish the other.*—It being remembered that the corners established when the exterior township lines were run, belong to the sections in the townships north and west of those lines, the surveyor must first determine beyond a doubt to which sections the existing corner belongs. This may be done by testing the courses and distances to witness trees or other objects noted in the original field notes of survey, and by measuring distances to known corners. Having determined to which township the existing corner belongs, the missing corner may be re-established in line north or south of the existing corner, as the case may be, at the distance stated in the field notes of the original survey, by proportionate measurement, and tested by retracement to the opposite corresponding corner of the section to which the missing section corner belongs. These double corners being generally not more than a few chains apart, the distance between them can be more accurately laid off, and it is considered preferable to first establish the missing corner as above, and check upon the corresponding interior corner, than to reverse the proceeding, since the result obtained is every way more accurate and satisfactory.

10. *Where double corners were originally established, and both are missing, to re-establish the one established when the township line was run.*—The surveyor will connect the nearest known corners on the township line by a right line, being careful to distinguish the section from the closing corners, and re-establish the missing corner at the point indicated by the field notes of the original survey by proportionate measurement. The corner thus restored will be common to two sections either north or west of the township boundary, and the section north or west, as the case may be, should be carefully retraced, thus checking upon the re-established corner, and testing the accuracy of the result. It can not be too much impressed upon the surveyor that any measurements to objects on line noted in the original survey are means of determining and testing the correctness of the operation.

11. *Where double corners were originally established, and both are missing, to re-establish the one established when the township was subdivided.*—The corner to be re-established being common to two sections south or east of the township line, the section line closing on the missing section corner should be first retraced to an intersection with the township line in the manner previously indicated, and a temporary corner established at the point of intersection. The township line will of course have been previously carefully retraced in accordance with the requirements of the original field notes of survey, and marked in such a manner as to be readily identified when reaching the same with the retraced section line. The location of the temporary corner planted at the point of intersection will then be carefully tested and verified by measurements to objects and known corners on the township line, as noted in the original field notes of survey,

and the necessary corrections made in such relocation. A permanent corner will then be erected at the corrected location on the township line, properly marked and witnessed, and recorded for future requirements.

12. *Where triple corners were originally established on range lines, one or two of which have become obliterated, to re-establish either of them.*—It will be borne in mind that only two corners were established as actual corners of sections, those established on the range line not corresponding with the sub-divisional survey east or west of said range line. The surveyor will, therefore, first proceed to identify the existing corner or corners as the case may be, and then re-establish the missing corner or corners in the line north or south, according to the distances stated in the original field notes of survey in the manner indicated for the re-establishment of double corners, testing the accuracy of the result obtained, as hereinbefore directed in other cases. If, however, the distances between the triple corners are not stated in the original field notes of survey, as is frequently the case in the returns of older surveys, the range line should be first carefully retraced, and marked in a manner sufficiently clear to admit of easy identification upon reaching same during the subsequent proceedings. The section lines closing upon the missing corners must then be retraced in accordance with the original field notes of survey, in the manner previously indicated, and the corners re-established in the manner directed in the case of double corners. The surveyor can not be too careful, in the matter of retracement, in following closely all the recorded indications of the original line, and nothing, however slight, should be neglected to insure the correctness of the retracement of the original line; since there is no other check upon the accuracy of the re-establishment of the missing corners, unless the entire corresponding section lines are remeasured by proportional measurement and the result checked by a recalculation of the areas as originally returned, which, at best, is but a very poor check, because the areas expressed upon the margin of many plats of the older surveys are erroneously stated on the face of the plats, or have been carelessly calculated.

13. *Where triple corners were originally established on range lines, all of which are missing, to re-establish same.*—These corners should be re-established in accordance with the foregoing directions, commencing with the corner originally established when the range line was run, establishing the same in accordance with previously given directions for restoring section and quarter-section corners; that is to say, by remeasuring between the nearest known corners on said township line, and re-establishing the same by proportionate measurement. The two remaining will then be re-established in conformity with the general rules for re-establishment of double corners.

14. *Re-establishment of meander corners.*—Before proceeding with the re-establishment of missing meander corners, the surveyor should have carefully rechaind at least three of the section lines between known corners of the township within which the lost corner is to be relocated, in order to establish the proportionate measurement to be used. This requirement of preliminary remeasurement of section lines must in no case be omitted; since it gives the only data upon which the fractional section line can be remeasured proportionately, the corner marking the terminus, or the meander corner, being missing, which it is intended to re-establish. The missing meander corner will be re-established on the section or township

line retraced in its original location, by the proportionate measurement found by the preceding operations, from the nearest known corner on such township or section line, in accordance with the requirements of the original field notes of survey. Meander corners hold the peculiar position of denoting a point on line between land owners, without usually being the legal terminus or corner of the lands owned. Leading judicial decisions have affirmed that meander lines are not strictly boundaries, and do not limit the ownership to the exact areas placed on the tracts, but that said title extends to the water, which by the plat, appears to bound the land. As such water boundaries are, therefore, subject to change by the encroachment or recession of the stream or lake, the precise location of old meanders is seldom important, unless in states whose laws prescribe that dried lake beds are the property of the state.

Where the United States has disposed of the fractional lots adjacent to shores, it claims no marginal lands left by recession or found by reason of erroneous survey. The lines between land owners are therefore regarded as extended beyond the original meander line of the shore, but the preservation or relocation of the meander corner is important, as evidence of the position of the section line.

The different rules by which division lines should be run between private owners of riparian accretions are a matter of state legislation, and not subject to a general rule of this office.

15. *Fractional section lines.*—County and local surveyors being sometimes called upon to restore fractional section lines closing upon Indian, military or other reservations, private grants, etc., such lines should be restored upon the same principles as directed in the foregoing pages, and checked whenever possible upon such corners or monuments as have been placed to mark such boundary lines.

In some instances corners have been moved from their original position, either by accident or design, and county surveyors are called upon to restore such corners to their original positions, but, owing to the absence of any and all means of identification of such location, are unable to make the result of their work acceptable to the owners of the land affected by such corner. In such cases the advice of this office has invariably been to the effect that the relocation of such corner must be made in accordance with the orders of a court of competent jurisdiction, the United States having no longer any authority to order any changes where the lands affected by such corner have been disposed of.

RECORDS.

The original evidences of the public land surveys in the following states have been transferred, under the provisions of sections 2818, 2819, and 2820, United States Revised Statutes, to the state authorities, to whom application should be made for such copies of the original plats and field notes as may be desired, viz:

Alabama.—Secretary of state, Montgomery.

Arkansas —Commissioner of state lands, Little Rock.

Illinois.—Auditor of state, Springfield.

Indiana.—Auditor of state, Indianapolis.

Iowa.—Secretary of state, Des Moines.

Kansas.—Auditor of state and register of state lands, Topeka.

Michigan.—Commissioner of state land office, Lansing.

Mississippi.—Commissioner of state lands, Jackson.

Missouri.—Secretary of state, Jefferson City.

Nebraska.—Commissioner of public lands and buildings, Lincoln.

Ohio.—Auditor of state, Columbus.

Wisconsin.—Commissioner of public lands, Madison.

In other public-land states the original field notes and plats are retained in the offices of the United States surveyors-general.

SUBDIVISION OF SECTIONS.

This office being in receipt of many letters making inquiry in regard to the proper method of subdividing sections of public lands, the following general rules have been prepared as a reply to such inquiries:

The rules for subdivision are based upon the laws governing the survey of the public lands. When cases arise which are not covered by these rules, and the advice of this office in the matter is desired, the letter of inquiry should, in every instance, contain a description of the particular tract or corner, with reference to township, range and section of the public surveys, to enable the office to consult the record, also a diagram showing conditions found.

1. *Subdivision of sections into quarter sections.*—Under the provisions of the act of congress approved February 11, 1805, the course to be pursued in the subdivision of sections into quarter sections is to run straight lines from the established quarter section corners, United States surveys, to the opposite corresponding corners. The point of intersection of the lines thus run will be the corner common to the several quarter sections, or in other words, the legal center of the section.

(a) Upon the lines closing on the north and west boundaries of a township, the quarter section corners are established by the United States deputy surveyors at 40 chains to the north or west of the last interior section corners, and the excess or deficiency in the measurement is thrown into the half mile next to the township or range line, as the case may be.

(b) Where there are double sets of section corners on township and range lines, the quarter corners for the sections south of the township lines and east of the range lines are not established in the field by the United States deputy surveyors, but in subdividing such sections said quarter corners should be so placed as to suit the calculations of the areas of the quarter sections adjoining the township boundaries as expressed upon the official plat, adopting proportionate measurements where the new measurements of the north or west boundaries of the section differ from the original measurements.

2. *Subdivision of fractional sections.*—Where opposite corresponding corners have not been or can not be fixed, the subdivision lines should be ascertained by running from the established corners due north, south, east, or west lines, as the case may be, to the water course, Indian boundary line, or other boundary of such fractional section.

(a) The law presumes the section lines surveyed and marked in the field by the United States deputy surveyors to be due north and south or east and west lines, but in actual experience this is not always the case. Hence, in order to carry out the spirit of the law, it will be necessary in

running the subdivisional lines through the fractional sections to adopt mean courses where the section lines are not due lines, or to run the subdivision line parallel to the east, south, west, or north boundary of the section, as conditions may require, where there is no opposite section line.

3. *Subdivision of quarter sections into quarter-quarters.*—Preliminary to the subdivision of quarter sections, the quarter-quarter corners will be established at points midway between the section and quarter section corners, and between quarter corners and the center of the section, except on the last half mile of the lines closing on the north or west boundaries of a township, where they should be placed at twenty chains, proportionate measurement, to the north or west of the quarter section corner.

(a) The quarter-quarter section corners having been established as directed above, the subdivision lines of the quarter section will be run straight between opposite corresponding quarter-quarter section corners on the quarter section boundaries. The intersection of the lines thus run will determine the place for the corner common to the four quarter-quarter sections.

4. *Subdivision of fractional quarter sections.*—The subdivision lines of fractional quarter sections will be run from properly established quarter-quarter section corners (paragraph 3) due north, south, east, or west, to the lake, water course, or reservation which renders such tracts fractional, or parallel to the east, south, west, or north boundary of the quarter section as conditions may require. (See paragraph 2 a).

5. *Proportionate measurement.*—By "proportionate measurement," as used in this circular, is meant a measurement having the same ratio to that recorded in the original field notes as the *length of chain* used in the new measurement has to the *length of chain* used in the original survey assuming that the original and new measurements have been correctly made. For example: The length of the line from the quarter section corner on the west side of section 2, township 24 north, range 14 east, Wisconsin, to the north line of the township, by the United States deputy surveyor's chain, was reported as 45.40 chains, and by the county surveyor's measure is reported as 42.90 chains; then the distance which the quarter-quarter section corner should be located north of the quarter section corner would be determined as follows: As 45.20 chains, the government measure of the whole distance, is to 42.90 chains, the county surveyor's measure of the same distance, so is 20 chains, original measurement, to 18.90 chains by the county surveyor's measure, showing that by proportionate measurement in this case the quarter-quarter section corner should be set at 18.90 chains north of the quarter section corner, instead of 20 chains north of such corner, as represented on the official plat. In this manner the discrepancies between original and new measurements are equitably distributed.

S. W. LAMOREAUX,
Commissioner.

Approved:
DAVID R. FRANCIS,
Secretary Department of the Interior.
October 16, 1896.

THE MEANDERED LAKES.

The question involving the title to the lake beds, is one of great interest to the state of Iowa. Did the title to the beds of non-navigable meandered lakes in Iowa pass under the swamp-land grant of September 28, 1850?

It is claimed that after the establishment of the state government, the title to the lakes, and the soil under them and the shores to high-water mark, was vested in the state.

The land which passes under the swamp-land grant is such as was then recognized as swamp land. Land that was not swamp land at the date of the grant would not pass with the grant. The swamp-land grant of 1850 is one *in presenti*, passing title to the lands from its date. In the survey of public lands in Iowa, it was found necessary to meander and segregate the lakes from the public lands, and it has long been the policy of the department to decline to survey lands situate outside of the lines of meandered lakes, which lands have been uncovered by recession of the waters of the lakes through natural or artificial causes. There is no specific enactment which authorizes such surveys, and there is grave doubt whether the United States has any claim to lake beds, and whether they do not come under the sovereignty of the states, respectively, within the limits of which they are situated. The policy of the department in denying an application for the survey of a meandered tract when the adjacent land has been disposed of by the government is not without exceptions in the state of Iowa.

"Goose lake" in Clinton county, "Owl lake" in Humboldt county, and "Cairo lake" in Hamilton county, were meandered and segregated from the public lands, under the direction of the surveyor-general, in the survey of the public lands within the state of Iowa, and were designated as such on the government plats.

The beds of the aforesaid lakes have been disposed of by the United States as inuring to the state of Iowa under the swamp-land grant of September 28, 1850. In a case entitled, George

R. Pearsons, as plaintiff, v. A. T. Anderson et al., defendants, and state of Iowa, intervenor, tried in the district court of Iowa, in and for Humboldt county, the title to the bed of "Owl lake" was involved. The plaintiff claims title to these lands under the swamp-land grant of 1850, and an act of the general assembly of the state of Iowa, approved February 2, 1853, by the provisions of which "All the swamp and overflowed lands granted to the state were granted to the counties respectively in which the same may lie or be situated," and through conveyances from Humboldt county.

The defendants assert that the lands were public lands of the United States subject to entry under the homestead and pre-emption laws, and that they have entered upon the lands in good faith for the purpose of making such entry.

The attorney-general of Iowa filed a petition of intervention in behalf of the state of Iowa, alleging "That the land described in said petition * * * was and is a part of the lake bed of a lake known as the Owl lake, lying wholly within the state of Iowa, and the same did not constitute any part of the land which the United States government was authorized or empowered to sell; that the state of Iowa was duly admitted into the union and became a sovereign state in the year 1846, and, as such sovereign state, became and was the owner of all the lakes within its borders, subject to the right of the public to use the same and for the use of the public, and the title of the soil under said lake was and is in the said state."

On the 9th day of February, 1897, a decree was entered dismissing the petition of the intervenor and quieting the title in the plaintiff.

The learned judge agrees with the position of the intervenor that after the government has disposed of lands bordering on the meander lines of rivers or lakes the United States has no interest in the lands under the water, and that under the law of this state the title thereto passed to the state. But in this case, because the governor, acting under the authority of law, requested the United States government to patent the land as swamp land and a patent issued to the state accordingly, the state could not now claim the land by reason of the title thereto, if any, because of its sovereignty. The court expressed a doubt as to whether the tract in dispute would not properly come under the description of swamp land, but whether or not the state was now estopped from claiming title thereto.

STATEMENT No. 19.

The following statement of the meandered lakes of Iowa has been prepared from the original plats of government survey, and published in connection herewith, in order that the information concerning this subject may be as full and complete as possible. The names of the counties in which the meandered lakes are situated, the number of township and range, with a careful estimate of acreage covered by each, are given; also the length of shore line as shown by the meander notes of government survey.

There are a few meandered lagoons and bayous along the Mississippi and Missouri rivers, the location and area of which I have not given. About 61,000 acres of land were covered by lakes in Iowa, as shown by the plats of survey. A total of 2,474.55 acres of lake bed has been conveyed as swamp land, under the act of September 28, 1850.

MEANDERED LAKES.

LAKE.	LOCALITY OF LAKE.			Estimated area in acres.	ESTIMATED SHORE LINE.		
	Town.	Range.	COUNTY.		Miles.	Chains.	Links.
*Goose lake, in secs. 23, 29, 33 and 33..	N. 83	E. 5	Clinton.....	301.55	2	65	48
Muscatine slough, in secs. 7, 17, 18, 20, 21, 26 and 29.....	N. 74	W. 2	Louisia.....	570	19	31	40
Wapello lake.....	75	2-3	Louisia.....	152	3	15	11½
Green bayou, in secs. 26, 27, 28, 29, 31, 32 and 33.....	68	3	Lee.....	271	8	48	37
Keokuk lake, in secs. 13, 22, 23, 24, 26 and 27.....	76	3	Muscatine.....	454	5	26	33
Lake in secs. 1 and 2.....	96	3	Allamakee.....	163.86	2	50	68
Lake in secs. 16, 20 and 21.....	88	4	Delaware.....	44.26	1	52	27
Two lakes in secs. 13, 24 and 25.....	100	4	Allamakee.....	200	3	33	...
Swan lake.....	80-81	7	Johnson.....	45	1	10	55
Lake in secs. 4, 6, 8, 9, 16 and 17.....	99	8	Allamakee.....	679	6	16	39
Lake in secs. 30 and 31.....	81	7	Johnson.....	62.78	2	6	...
Clear lake.....	96	23	Cerro Gordo.....	3,643.37	13	85	42
Lake Rice.....	99	22-23	Worth and Winnebago.....	600	7	56	75
Silver lake, in secs. 14 and 15.....	100	22	Worth.....	318	3	8	95
Bright's lake, in secs. 7, 8 and 17.....	100	22	Worth.....	165	2	18	50
Iowa lake, in secs. 14, 15, 23, 23, 24, 25 and 26.....	88	23	Hamilton.....	896.84	6	34	13
Wall lake, in secs. 9, 10, 15 and 16.....	86	24	Hamilton.....	304.56	2	67	...
Lake in sec. 27.....	87	24	Hamilton.....	142	2	1	55
†Cairo lake.....	87	24-25	Hamilton.....	1,382	8	53	43
Walled lake, in secs. 2, 3, 10, 11, 14, 15	90	24	Wright.....	986.85	5	73	91
Cornella lake, in secs. 9 and 16.....	92	24	Wright.....	332.42	7	71	97
Elin lake, in secs. 31, 32, 37 and 28.....	92	24	Wright.....	450.38	1	67	32
Twin lake, in secs. 28 and 29.....	93	24	Wright.....	107.07	1	67	32
Lake in secs. 19, 20, 29 and 30.....	94	24	Hancock.....	193	3	4	20
Lake.....	96	24-25	Hancock.....	106	...	...	...
Lake.....	96	24-25	Hancock.....	915	5	22	84
Duck lake, in secs. 20 and 21.....	100	24	Winnebago.....	71.30	1	27	40
Lake in se qr sec. 24.....	96	25	Hancock.....	59	1	7	47
Lake in secs. 9, 10, 15 and 16.....	97	25	Hancock.....	252.68	2	63	13
‡Impassable marsh.....	91-92	27	Humboldt.....	1,743.20	9	23	15

* Goose lake, in Clinton county, was drained, surveyed, and approved as swamp land, and patented to the county as swamp land, October 7, 1836.

† Cairo lake, in Hamilton county, has been drained, surveyed and approved, and patented to the state as swamp land, and was patented by the state to Hamilton county December 14, 1895.

‡ The "Impassable marsh," in Humboldt county, has been surveyed and approved, patented to the state as swamp land, and patented by the state to Humboldt county.

MEANDERED LAKES—CONTINUED.

LAKE.	LOCALITY OF LAKE.			Estimated area in acres.	ESTIMATED SHOEN LINKS.		
	Town.	Range.	COUNTY.		Miles.	Chains.	Links.
#Owl lake, in secs. 21, 22, 27 and 28.	93	27	Humboldt.	773.14	4	65	...
Lake.	90-91	29	Webster and Humboldt.	211	3	40	...
Bass lake.	91	29-30	Humboldt.	208	2	60	87
Bancroft lake, in secs. 10, 14 and 15.	100	29	Kossuth.	125	3	60	79
Lake.	84	30-31	Greene.	715	3	68	73
Lake in sec. 17.	100	30	Kossuth.	76.43	1	35	...
Lake in sec. 23.	100	30	Kossuth.	147.40	2	40	...
Lake in secs. 9 and 10.	100	30	Kossuth.	48	3	75	...
Lizard lake, in secs. 22 and 27.	91	31	Pocahontas.	252.38	2	75	75
Iowa lake, in secs. 11, 12 and 14.	100	31	Emmet.	285	3	42	75
Walled lake.	88-89	32-33	Calhoun.	571	6	33	51
Lake (medium).	96-97	32-33	Palo Alto.	980	13	57	21
Swan lake (7 or 8 miles long)	99	32-33	Emmet.	2,300	23	30	70
Lake Okamanpadu, in secs. 10, 11, 12	100	32	Emmet.	945	8	58	...
Tremont lake.	100	32-33	Emmet.	147	2	16	86
Lake in sec. 10.	86	33	Calhoun.	160.84	2	3	79
Lake in secs. 1, 2, 11 and 12.	88	33	Calhoun.	490	4	41	59
High lake, in secs. 11, 12 and 18.	98	33	Emmet.	461	3	43	...
Lake in secs. 14, 15 and 23.	98	33	Emmet.	337	4	70	29
Swan lake, in secs. 27, 28, 33 and 34.	99	33	Emmet.	442.28	5	40	...
Lake in secs. 16 and 17.	100	33	Emmet.	177.20	2	68	...
Tow Head lake in secs. 23 and 24.	89	34	Calhoun.	195.05	2	16	6
Clear lake.	91-92	34	Pocahontas.	170	3	2	62
Two lakes in secs. 9, 15, 16 and 17.	98	34	Pocahontas.	616	7	15	28
Rush lake, in secs. 20 and 31.	94	34	Palo Alto.	501.15	4	1	20
Silver lake, in secs. 18, 19, 21, 28, 29.	95	34	Palo Alto.	656	5	71	23
Lake in secs. 29 and 30.	96	34	Palo Alto.	192.57	7	29	25
Lake in secs. 16, 17, 19, 20 and 31.	96	34	Palo Alto.	458.42	...	...	...
Lost Island and Pelican lakes.	96-97	35-36	Palo Alto and Clay.	3,425	28	3	15
Trumbull lake.	96-97	35	Olay.	1,773	3	27	23
Twelve Mile lake, in secs. 20, 21, 29.	98	34	Emmet.	300.95	4	74	16
Oheever lake, in secs. 20, 21 and 29.	99	34	Emmet.	316.43	...	...	...
Lake.	99	34-35	Emmet and Dickinson.	219	1	69	33
Lard lake, in secs. 4, 5, 8 and 9.	89	35	Sac.	246.19	2	48	31
Rush lake, in secs. 8 and 17.	89	35	Sac.	63.00	1	26	5
Lake.	93-94	35	Buena Vista and Olay.	172.97	2	13	69
Lake in secs. 25 and 26.	94	35	Olay.	235.23	2	22	73
Lake.	95-96	35	Olay.	308	1	40	95
Lake in secs. 8, 9, 16, 17 and 20.	97	35	Olay.	219	4	32	97
Lake in secs. 7 and 18.	99	35	Dickinson.	127	1	63	...
Lake.	99	35-36	Dickinson.	110	2	7	75
Lake in secs. 22, 23, 26 and 27.	100	35	Dickinson.	378.15	4	26	73
Wall lake.	86-87	36	Sac.	907	9	30	20
Spirit lake.	100	36	Dickinson.	5,600	18	73	56
Okoboji, east.	99-100	36	Dickinson.	1,842	...	...	...
Okoboji, west.	99	36-37	Dickinson.	3,968	36	38	7
Gar lakes, in secs. 29, 30 and 32.	99	36	Dickinson.	406	3	33	84
Two lakes.	99-100	36	Dickinson.	194	3	7	35
Lake in secs. 5, 6, 7 and 8.	99	36	Dickinson.	238.42	3	1	29
Lake in sec. 23.	99	36	Dickinson.	126.37	12	25	25
Lakes, four, west of Spirit lake.	100	36	Dickinson.	900	9	61	67
Storm lake.	90	37	Buena Vista.	3,324.47	3	12	34
Lake in secs. 31 and 32.	99	37	Dickinson.	142	3	62	34
Lake in secs. 30 and 31.	99	37	Dickinson.	157.40	2	4	15
Diamond lake in secs. 10, 11, 14, 15.	100	37	Dickinson.	164.55	1	24	20
Lake in secs. 23, 24, 25 and 26.	100	37	Dickinson.	70.90	1	14	21
Lake.	100	36-37	Dickinson.	50	6	41	79
Silver lake, in secs. 27, 28, 29, 32, 33 and 34.	100	38	Dickinson.	1,047.40	2	1	79
Lake on Minnesota state line.	100	39	Osceola.	165.90	3	23	61
Rush lake.	100	39-40	Osceola.	357.53	1	67	26
Wabonsie lake, in secs. 2 and 3.	70	43	Fremont.	260	...	...	...

#Owl lake, in Humboldt county, has been drained, surveyed and approved, and patented as swamp land, and was patented to the county as swamp land April 30, 1896.

MEANDERED LAKES—CONTINUED.

LAKE.	LOCALITY OF LAKE.			Estimated area in acres.	ESTI- MATED SHORE LINE.		
	Town.	Range.	COUNTY.		Miles.	Chains.	Links.
Lake in secs. 29 and 32.....	74	43	Pottawattamie	72.48	1	53	50
Lake in secs. 11, 14, 15, 25 and 28....	75	44	Pottawattamie	430.79	6	39	46
Lake in secs. 2, 3, 10 and 11.....	76	44	Pottawattamie	224.68	4	19	77
Boyer lake in secs. 21, 22, 27 and 28.	76	44	Pottawattamie	593	6	10	25
Lake.....	77-78	45	Pottawattamie				
			and Harrison	76.78	2	4	85
Lake in secs. 22, 23 and 26 (Soldier).	78	45	Harrison.....	266.91	4	48	99
Lake in secs. 2, 11, 14, 15, 23 and 27..	80	45	Harrison.....	522	8	....	20
Lakes in secs. 12, 14, 23 and 24.	80	45	Harrison.....	416.88	8	25	69
Blue lake.....	83-84	45-46	Monona.....	1,596.60	10	28	68
Lake in secs 10, 11, 12, 13, 14, 23, 24, 26, 27 and 24.....	86	47	Woodbury.....	991.27	12	8	59

REALTY ACQUIRED BY THE STATE FOR PUBLIC USES AND PURPOSES.

A statement of the real estate acquired by the state of Iowa for the use of its public institutions, giving name of each institution, description of real estate acquired for the same, quantity, name of grantor, nature of deed, date of deed and date of filing deed for record, as completely as such information could be obtained.

INSTITUTION.	DESCRIPTION.	Section.	Town.	Range.	Acres.	GRANTOR.	Nature of deed.	Date of deed.	When filed for record.
Agricultural College and Farm—State.	e hf of w hf.....	4	83	24	120 00	Lewis Badger.....	Warr'ty.	June 8, 1859	Aug. 4, 1859
	w hf of sw.....	3	83	24	80	{ Henry McCarthy..	Warr'ty	July 16, 1859	Aug. 12, 1859
	se qr.....	4	83	24	160	{ Samuel Luther and			
	w hf of ne.....	4	83	24	49 88	{ Dovey Luther.....	Warr'ty.	July 16, 1859	Aug. 12, 1859
	e hf of sw and nw fr qr.....	3	83	24	238 04	{ Absalom Cooper....	Warr'ty.	June 28, 1859	Aug. 12, 1859
	e fr half of ne.....	4	83	24					
	Commencing at nw cor. of e hf of nw fr qr of Sec. 4, Town 83, range 24, and thence w 4 96 chains, thence s 20 16 chains, thence e 4 96 chains, and thence n to place of beginning.....								
	w hf of se.....	33	84	24	10	Phillander L. Porter.	Warr'ty.	Feb. 28, 1863	Feb. 28, 1863
	se of sw (except w hf of w hf same).....	33	84	24	80	Unknown.....			
	ne of sw (except w hf of sw same).....	33	84	24	35	Unknown.....			
	n hf of ne of nw of sw.....	33	84	24	5	Unknown.....			
	se of nw.....	33	84	24	40	Unknown.....			
	sw of nw (except w hf of sw same).....	33	84	24	35	Unknown.....			
Agricultural Society—State.....	Also a small piece of about 5 or 6 acres south of railroad in sw qr, the description unknown.....		84	24					
	North half of the east thirty-four and 83-100 acres of official plat of lot fifteen (15), the north half of Sec. 6, Town 78, N. range 23 W., except one acre off the east end of the above described lands; also, the south three acres of lots 10 and 11 of the official plat of the north half of section 6, in the township and range aforesaid; also, commencing at a point thirteen and 37 1/2-100 chains north of the quarter section and 37 1/2-100 chains north of township 78, range 23, thence easterly parallel with the center line of said section 6, thirty-seven 10 1/2-100 chains, thence								

Blind, College for, at Vinton.....	north 27½ links, thence east, same variation, twenty-one and 49½-100 chains, thence south fifteen and 66-100 chains, thence east 23 links, thence north ten chains, thence east nine and 75-100 chains, thence north five and 60-100 chains, thence east, same variation, sixteen and 41-100 chains, thence north three and 71-100 chains, thence east eight and 98-100 chains, thence north twenty-four and 17-100 chains, thence west fifteen and 40-100 chains, thence south one and 37½-100 chains, thence west seventy-eight and 82-100 chains, thence south to place of beginning. This embraces official plat lots 12 and 13, and fourteen and 65-100 acres of lot 8, of said section 6; also, official plat lots 25 and 28, and west part of lots 24 and 26, and two and 75-100 acres of the Dean and Barlow estates in section 5, town and range above mentioned, containing two hundred and sixty-five 91-100 acres, according to former and recent surveys.....	20	86	10	40	Wesley Redhead and Annie S. Redhead..	Warr'ty, June 23, 1885	June 27, 1885
Deaf, School for at Council Bluffs.....	Lot 8, block 6, Griffin's addition to Vinton.....					John W. O. Webb, and Elizabeth C. Webb	Warr'ty, June 2, 1883	June 10, 1883
Fish Hatchery, at Anamosa.....	Lot 7, block 6, Griffin's addition to Vinton.....					John Olana and Catherine Olana.....	Warr'ty, Sept. 6, 1873	Sept. 8, 1873
Fish Hatchery, at Spirit Lake.....	No report received from said Institution. Deeds not on file in State Auditor's office, where the law requires them to be kept.					James Chapin and Mary D. Chapin....	Warr'ty, May 18, 1876	May 18, 1876
	Twenty acres off of west end of lot 4.....	9	84	4	20	Wm. T. Shaw and wife	Warr'ty, June 9, 1876	.....
	Lots F and G, lying on east side of the outlet of Spirit lake, in the town of Minne Waukon Beach, in Dickinson county, Iowa.....					Cedar Rapids, Iowa Falls & Northwestern Land and Town Lot Co., of Linn Co., Iowa	Q. C.	Aug. 21, 1886
	Right of way to lay water pipes across block E, town of Minne Waukon Beach, Dickinson county, Iowa, from north to south					Spirit Lake Hotel & Transportation Co.....	Aug. 23, 1886	Sept. 27, 1886

Note.—The Fish Hatchery at Anamosa was vacated and the real estate sold and patented to Wm. T. Shaw, under Sec. 4, Chap. 155, Acts of Twenty-first General Assembly. Date of patent, June 13, 1887.

REALTY ACQUIRED BY THE STATE FOR PUBLIC USES AND PURPOSES—CONTINUED.

INSTITUTION.	DESCRIPTION.	Section.	Town.	Range.	Acres.	GRANTOR.	Nature of deed.	Date of deed.	When filed for record.
Fish Hatchery, at Spirit Lake— <i>Contd.</i>	Commencing at a point on section line 779 feet west of sec. 28, Tp. 100, R. 38; thence S. 8° E. 390½ feet to shore of East Okoboji lake; thence west along the shore of said lake 294 feet to canal or inlet of said lake; thence N. 8° E. along the east bank of said inlet or canal 556½ feet; thence east on var. of N. 81° 30' E. 294 feet; thence S. 8° E. 169½ feet to place of beginning, containing 3+10 acres more or less.					Spirit Lake Hotel & Transportation Co.	Warr'ty.	Aug. 23, 1883	Sept. 27, 1883
	Commencing at a point on the section line 779 feet west of sec. corner of Sec. 28, Tp. 100, R. 38; thence S. 8° E. 390½ feet to shore of East Okoboji lake; thence west along the shore of said lake 294 feet to canal or inlet of said lake; thence north var. S. 8° E. along the east bank of said inlet or canal 556½ feet; thence east on a var. of N. 81° 30' E. 294 feet; thence S. 8° E. 169½ feet to place of beginning, containing 3+10 acres more or less. This deed is made for the purpose of correcting an alleged defect in the description of a deed conveying the same property. (The preceding one.)					Spirit Lake Hotel & Transportation Co.	Warr'ty.	April 1, 1887	April 7, 1887
Feeble Minded, Institution, for, at Glenwood.	Block 45, Glenwood city..... Block 46, Glenwood city..... Lots 1, 2, 3, 4, block 46, city of Glenwood.....					F. Nutt and wife..... H. C. Ott and wife..... Sheriff of Mills county.....	Q. C..... Q. C.....	May 9, 1883 May 9, 1883	July 19, 1883 July 19, 1883
	Commencing at a point 6.83 chains east of nw corner of sw of ne of sec. 12, town 72, range 43; thence east 9.70 chains; thence south 6.18 chains; thence west 9.70 chains; thence north 6.18 chains to place of beginning.....					E. C. Boesbyshell and wife..... William Kempton and wife.....	Warr'ty.	June 15, 1882	July 19, 1883
	w hf of out lot No. 16 in the city of Glenwood.....							April 24, 1883	July 19, 1883

Commencing at sw corner of n hf of sec 13, town 72, range 43 west; thence n 1/2 sec 13, thence due west 12 rods and 11 1/2 feet; thence due south 13 rods and 11 1/2 feet, to place of beginning.	73	43	1	George Hall and wife.....	Warr'ty. April 27, 1893	July 19, 1892
Sixty acres off of west side of w hf of sec. except north 13 acres.....	73	43	48	Martin Farrar, bachelor.....	Warr'ty. April 22, 1892	July 19, 1893
Also same tract.....	73	43	48	Julia and Josiah Farrar.....	Q. C.....	June 17, 1892
Commencing at nw corner of w hf of sec 12, town 72, range 43; thence east 60 rods; thence south 32 rods; thence west 60 rods; and thence north 32 rods, to place of beginning.	73	43	12	George A. Davis and wife.....	Warr'ty. Mar. 30, 1892	July 19, 1893
e hf of sw.....	73	43	80	D. B. Lufkin and wife.....	Warr'ty. April 20, 1892	July 19, 1892
Four acres off of nw corner of s hf of ne of sec 13, town 72, range 43, commencing at said corner and thence south 25 rods and 8 links; thence east 25 rods and 8 links; thence north 25 rods and 8 links; thence west to place of beginning.	73	43		O. W. Archibald and wife.....	Warr'ty. May 24, 1892	July 19, 1893
Lot 3, block 46, city of Glenwood.....	73	43		George Linville and wife.....	Warr'ty. April 15, 1892	July 19, 1892
e hf of out lot 16, city of Glenwood.....	73	43		Eliza Askern formerly Eliza Gilpin, and George Askern, husband and wife.....	Warr'ty. June 16, 1892	July 19, 1892
One hundred acres off of east side of the sec 1/4.....	73	43	100	Newton B. Pitzer and wife.....	Warr'ty. May 6, 1890	June 14, 1890
Lot 4.....	73	43		J. E. Jackson and wife.....	Q. C.....	May 1, 1894
Lot 1, block 45, city of Glenwood.....	73	43		L. W. Russell and wife.....	Warr'ty. April 24, 1892	July 19, 1893
Lot 1, block 47, city of Glenwood.....	73	43		Samuel Mershon and wife.....	Warr'ty. May 1, 1892	July 19, 1893
Lot 2, block 47, city of Glenwood.....	73	43		Charles W. Lufkin, unmarried.....	Warr'ty. April 24, 1892	July 19, 1893
n hf of sw.....	69	37	79 1/2	William Butler and Ellen D. Butler.....	Warr'ty. Oct. 13, 1894	Nov. 14, 1894
s 1/4 of n hf of sec.....	69	37	60	Geo. O. Turner and Lillie Turner.....	Warr'ty. Oct. 8, 1894	Nov. 4, 1894
s hf ne and n qr of n hf of sec.....	69	37	100			
s hf of se, sec of sw.....	69	37	120	Frederick Fisher and Elizabeth Fisher.....	Warr'ty. Oct. 8, 1894	Nov. 14, 1894
n 30 acres of ne of ne, and n 20 acres of nw of ne, s hf of sw.....	69	37		Cary F. Wise and Elizabeth E. Wise.....	Warr'ty. Oct. 8, 1894	Nov. 14, 1894
n 20 acres of nw.....	69	37				
s 20 acres of n 1/2 acres of ne of nw.....	69	37				

Insane, Hospital at
Olarinda.....

REALTY ACQUIRED BY THE STATE FOR PUBLIC USES AND PURPOSES—CONTINUED.

INSTITUTION.	DESCRIPTION.	Section.	Town.	Range.	A. CRES.	GRANTOR.	Nature of deed.	Date of deed.	When filed for record.
Insane, Hospital at Independence.....	s hf of sw..... n hf of ne..... n hf of ne and n hf of nw..... s hf of se.....	5 7 8 6	88 82 83 88	9 9 9 9	80 80 160 80	Not known..... Not known..... Gershom H. Hill and Louisa B. Hill.....	..... ..... ..... Warranty.	..... ..... April 3, 1884 April 5, 1884	....................
Insane, Hospital at Mt. Pleasant.....	w hf of ne, e hf nw..... Also a tract commencing at center of sec. 15, town 71, range 6 w; thence s 391 chains; thence s 13° w 41 chains; thence s 77½° w 3 chains; thence w 13 81 chains; thence n 693 chains to place of beginning. Part of e hf of sw, sec. 10, town 71, range 6, as follows: Commencing at se cor. of said half quarter; thence w 100 feet; thence n 23.03 chains to n line of road from Mt. Pleasant to Burlington; thence easterly on said n line of above half quarter; thence s on said line about 23.03 chains to place of beginning se of nw of nw.....	15 15	71 71	6 6	160 13	Hulda Evans..... Hulda Evans.....	..... .....	Mar. 17, 1885 Mar. 17, 1885	Mar. 17, 1885 Mar. 17, 1885
	All of that portion known as "Forest Home" of nw of sw, comprised in blocks 1, 12, 13, 24, 25 and 36, on e side of said parcel of land.....	15	71	6	10	Ford Barnes and wife Sarah J Kilpatrick & Epraim Kilpatrick	.....	.....	July 3, 1885 July 1, 1888
	Beginning at the nw cor. of the sw qr of nw qr of sec. 15, town 71, range 6 w; thence s 554.80 feet; thence s 83° e 685 feet; thence s 91 feet; thence s 680 feet; thence n 728 feet; thence w 1,320 feet to place of beginning.....	15	71	6	6	James Harlan and wife.....	.....	.....	July 23, 1888
	Part of e hf of sw qr..... (This piece is adjoining Hospital avenue on the west and is described at great length in deed.)	10	71	6	20 10	Lemuel Halgraves, John Gaylen and Eliza Gaylen.....	.....	.....	June 1, 1888 June 1, 1888 Feb. 25, 1870
	A part of the e hf of sw Sec. 15, Tp. 71, R. 6 W., commencing at a point 2.61 chains south from center of Sec. 15, thence to meanderings of Bowers Branch, S. 38° W. 4 chains, S. 77½° W. 3 chains, E. 80° W. 4½	15	71	6	80	Ford Barnes and wife Thos. Knox and wife	.....	.....	Oct. 13, 1888

chains, S. 41½° W. 3 chains, S. 15½° E. 2½ chains, S. 30½° W. 3.10 chains, S. 48½° E. 61 chains; east 12.91 chains, with Williford's branch, thence N. 11.63 chains to place of beginning				10.76 Patrick Muldowney and wife			June 25, 1870
A part of the e hf of sw of Sec 15, Tp. 71, R. 6 W., commencing at a point on the west line of said tract 6.85 chains south of nw corner of said tract, thence e 13.81 chains to the Heath tract, S. 80° W. 4½ chains, S. 41½° W. 3 chains, S. 30½° W. 3.10 chains, S. 48½° E. 61 chains, E. 12.91 chains to E. line of said half quarter sec., south 14.39 ch. lns to the Hemenway tract, N. 67¾° W. 11.53 chains, N. 65¼° W. 7.83 chains, N. 84° W. 2.64 ch. lns to the west line of said half section, and 15.22 chains to the place of beginning				27.25 Ohas. H. Phelps and wife			June 25, 1870
w hf of nw qr of se qr, w hf of sw qr of ne qr and w hf of	28	40	3	N. T. Burroughs and wife	Warr'ty.	July 12, 1894	July 17, 1894
e hf of ne qr, nw qr of ne qr, e hf of sw hf of ne qr, w hf of se qr of se qr, e hf of nw qr of se qr and sw qr of se qr	28	40	2.40	N. T. Burroughs and Addie H. Burroughs	Warr'ty.	April 30, 1896	May 5, 1896
Lots 17 and 18, Sage's subdivision of sw qr. Sec. 12, Tp. 79, R. 22				Thos. Mitchell, President Board Trustees Mitchell Seminary			
Lots 19 and 20, Sage's subdivision of sw qr. Sec. 12, Tp. 79, R. 22				Thomas Mitchell and wife		April 22, 1890	April 22, 1890
Lots 21 and 22, Sage's subdivision of sw qr. Sec. 12, Tp. 79, R. 22				Thomas Mitchell		April 22, 1890	April 22, 1890
n hf of nw (except one acre)	12	20	79	O.B. Davis and Addie E. Davis	Warr'ty.	April 21, 1894	April 21, 1894
Lots 1, 2, 3, 4, and 5, and north 12 feet of lots 6, 7, 8 and 9, block 1. All of block 2. Lots 6, 7, 8, 9, and 10, block 3. Lots 6, 7, 8, 9, and 10, block 6. All of block 7. Lots 1, 2, 3, 4, 5, 6, and 7, and north 12 feet of lots, 8 and 10, block 8, of Gibbs' addition to the town of Anamosa, with streets and alleys lying in said portion of said town, and Vine street lying west of same.							

Insane Hospital at Cherokee

Industrial School at Mitchellville

Industrial School at Eldora

Penitentiary at Anamosa

REALTY ACQUIRED BY THE STATE FOR PUBLIC USES AND PURPOSES—CONTINUED.

INSTITUTION.	DESCRIPTION.	Section.	Town.	Range.	Acres.	GRANTOR.	Nature of deed.	Date of deed.	When filed for record.
Penitentiary at Amesbury— <i>Cont.</i>	Also 5 acres off of the east side of the following: Commencing at southeast corner of nw of se, Sec. 3, Tp. 84, R. 4, W. thence west 12.71 chains, thence north 20° west 6 chains, thence north 43° E. 1.30 chains, to east line of the 40 acres, thence south 12.27 chains, to place of beginning. Also another tract, commencing 12.27 chains north southeast corner of nw of se, Sec. 3, Tp. 84, R. 4, W.; thence west 330 feet; thence south 158 feet; thence north 65° E., to place of beginning. E. 1/2 of sw (stone quarry).....	33	85	4	80				
Penitentiary at Ft. Madison	Lots 1115 and 1116 and 202 feet from the south side of lot 1117..... Another deed is as follows: Commencing at southeast corner of lot No. 1117 and running north on the east line of said lot 202 feet; thence west running parallel with the south line of said lot to the west line thereof; thence south on said west line 202 feet, to the southwest corner of lot; and thence east on the south line to the place of beginning. And also lots No. 1115 and 1116 in said town.....				10	President and Trustees of town of Ft. Madison.....		April 24, 1830	April 24, 1830
Soldiers' Home at Marshalltown	nw of se..... se of nw, ne of sw, and east 5 acres of sw of nw, and east 5 acres of nw of sw.....	27	84	18	40	Mayor and Aldermen of town of Ft. Madison..... Emily A. Slight and E. G. Slight.....		June 6, 1851	June 9, 1851
Orphans' Home at Davenport.....	(Property only leased or rented.)	27	84	18	90	Geo. Glick and Jane Glick.....	Warr'ty.	June 3, 1886	Dec. 10, 1886
State Normal Sch'l at Cedar Falls.....	se of se.....	14	89	14	40	Not known.	Warr'ty.	June 5, 1886	Oct. 12, 1886

REALTY ACQUIRED BY THE STATE FOR PUBLIC USES AND PURPOSES—CONTINUED.

INSTITUTION.	DESCRIPTION.	Section.	Town.	Range.	Acres.	GRANTOR.	Nature of deed.	Date of deed.	When filed for record.
State Heat House.	Lot 3, block 4, H. Lyon's add. to the town of De Moines	.....	.....	.....	.....	Ed Wright, widower.	Warranty.	April 5, 1878	April 6, 1878
	Lot 4, block 4, H. Lyon's addition to the city of Des Moines	.....	.....	.....	.....	Jno. M. Day and Jennie E. Day, his wife	Warranty.	June 17, 1880	June 19, 1880
North of State Heating House...	Lots 9 and 10, block 4, H. Lyon's addition to the city of Des Moines	.....	.....	.....	.....	John V. Wise, ex'r of John H. Wise estate	Ex'r's....	April 23, 1904	April 27, 1904
Memorial Building	Lots 1 and 2, block 7, of Scott's addition to the city of Des Moines	.....	.....	.....	.....	Flora Wright	Warranty	June 9, 1907	

REAL ESTATE TAKEN ON ACCOUNT OF DEBTS DUE THE STATE.

A statement giving a description of real estate acquired by the state of Iowa on account of indebtedness to the state, and on what account taken. The executive council of the state has the disposition of these lands. Taken on loans on school fund by James D. Eads, Supt. Public Instruction.

REAL ESTATE TAKEN.

LOT OR PART OF BLOCK.	BLOCK.	CITY.
West ¼ contains five acres.....	21	Nassau addition to Keokuk.
West 48 feet of east 218 feet, 8¼ inches of north 170 feet.....	4	Scott's addition to Des Moines.

One-third of thirty-five acres described as follows: Commencing at se cor of sw qr of sec 1, tp 65, r 5 w; thence w on s line of said qr sec to the sw cor of said qr sec; thence n on the w line of said qr sec, 11.42 chains to a stone; thence e parallel to the s line of said qr sec, 30.50 chains to a post; thence s 10.92 chains to a post; thence e parallel to the s line of said qr sec, 9.50 chains to a post; thence s 50 links to place of beginning, in Lee county, Iowa.—Except a small tract sold to W. W. Belknap, in 1868.

Also, the n ¼ of sw ¼ sec 3, tp 91, range 26, w 80 acres in Wright county.

ESCHEATED REAL ESTATE.

Pursuant to the provisions of chapter 85 of the laws of the Twenty-second General Assembly of Iowa, the district court within and for Plymouth county, on the 16th day of March, 1894, entered a decree adjudging and decreeing that the following described real estate had escheated to the state of Iowa under the provisions of said statute; the said real estate being a part of the north half of the northwest quarter of section sixteen (16), township ninety-three (93), north of range forty-eight (48), west of the Fifth P. M., and more particularly described as follows: Beginning at a point on north line of said section sixteen (16), seven chains, ninety-seven and one-half (7.97½) links east of the northwest corner of said section; thence east thirty-two (32) chains to the northeast corner of said northwest quarter; thence south twenty (20) chains to the southeast corner of the north half of said northwest quarter; thence west thirty-two chains and eleven (32.11) links to a point seven chains, ninety-seven and one-half (7.97½) links east of the southwest corner of said north half of northwest quarter; thence north twenty chains, thirteen and one-half (20.13½) links to the place of beginning, containing sixty-four and thirty-three one-hundredths (64.33) acres of land, less three and thirty-three one-hundredths (3.33) acres belonging to the Chicago, Milwaukee & St. Paul Railroad company.

Escheated lands are sold in the same manner provided for the sale of school lands in chapter 12, title 12 of the code, and the proceeds of such sale shall become a part of the permanent school fund of the state.

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REPORT

OF THE

Adjutant-General

TO THE

GOVERNOR

OF THE

STATE OF IOWA.

For Biennial Period Ending November 30, A. D. 1897.

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES:

F. R. CONAWAY, STATE PRINTER.

1898.

CONTENTS.

- Report to Governor.
- Roster, Iowa National Guard.
- Service of Officers.
- Roll of Retired Officers.
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- Reports of Brigade and Regimental Commanders, Inspecting and U. S. Army Officers.
- List of Persons Liable to Military Duty.
- Graduates of Iowa Colleges Showing Special Aptitude for Military Service.
- List of Schools and Colleges having Arms under Section 2208 Code.
- List of Regimental Flags in custody of Adjutant-General.
- Appendix containing General Orders and Circulars for years 1896 and 1897.

BIENNIAL REPORT.

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE,
DES MOINES, December 1, 1897. }

General Francis M. Drake, Governor and Commander-in-Chief:

SIR—I have the honor to submit my report covering the transactions of the military department for the biennial period ending November 30, 1897, together with department reports and accompanying papers.

It is a source of commendable pride to all citizens of the state who recognize the necessity of the military arm of the state government to assist the civil authorities when needed, to know that the efficiency of the Iowa National Guard is at a higher standard of excellence than at any period in its history.

The biennial period just closed has been marked by profound peace. No disturbance or breach of the peace has occurred within the borders of the state, requiring the strong arm of the military.

MILITIA.

The number of persons in the state, subject to military duty, as shown by reports made to this office by the county auditors, is 294,874.

THE IOWA NATIONAL GUARD.

There has been no change in the organization during the biennial period, the force consisting of two brigades of infantry, each with two twelve-company regiments, divided into three battalions of four companies each, making forty-eight companies, and four regimental bands, numbering at the last quarterly report 2,498 officers and enlisted men, as follows:

General staff.....	45
First brigade staff.....	11
Second brigade staff.....	13
First regiment (twelve companies and band).....	581
Second regiment (twelve companies and band).....	584
Third regiment (twelve companies and band).....	668
Fourth regiment (twelve companies and band).....	616
Total.....	2,498

The following companies have been disbanded:

April 4, 1896, Co. "E," First regiment, Clinton, S. O. No. 36.
May 1, 1896, Co. "F," First regiment, Waverly, S. O. No. 43.
January 8, 1897, Co. "H," First regiment, Cedar Falls, S. O. No. 3.
May 11, 1897, Co. "I," First regiment, Waukon, S. O. No. 46.
May 21, 1897, Co. "G," Third regiment, Creston, S. O. No. 50.
Company "M," Second regiment, located at Tipton, was on December 10, 1896, transferred to and became Company "F," First regiment (S. O. No. 90).

During the biennial period new companies have been organized and disbanded companies replaced by new organizations as follows:

June 4, 1896, Co. "E," First regiment, at Independence.

June 4, 1897, Co. "I," First regiment, at Waukon, to replace old company disbanded.

December 18, 1893, Co. "M," Second regiment, at Fairfield.

July 20, 1897, Co. "G," Third regiment, at Creston, to replace old company disbanded.

CAMPS.

The annual encampments for the biennial period have been by regiments.

For the year 1896 located as follows:

Second regiment at Ottumwa, July 25 to August 1, 1896, Lieut.-Col. Douglas V. Jackson in command.

Fourth regiment at Manhattan Beach, Lake Okoboji, August 1 to 8, 1896, Col. Charles E. Foster in command.

First regiment at Independence, August 15 to 22, 1896, Col. Frank W. Mahin in command.

Third regiment at Red Oak, August 22 to 29, 1896, Col. Albert W. Swalm in command.

Each regiment had twelve companies and a band in camp, except the First regiment, which was short one company.

The drills and ceremonies in all these camps were in substantial compliance with orders and instructions issued from this office, giving the whole tour of camp instruction a uniformity not heretofore attained in the Iowa National guard. The large per cent of attendance shows that the officers and enlisted men of the guard are giving attention to the instruction in the annual encampments.

The consolidated reports for the second day in camp, of each regiment, are here submitted as follows:

FIRST REGIMENT.

Field, staff and band.....	58	
Company officers.....	28	
Non-commissioned officers.....	93	
Privates.....	286	
	<hr/>	
Total.....		492

SECOND REGIMENT.

Field, staff and band.....	47	
Company officers.....	31	
Non-commissioned officers.....	90	
Privates.....	328	
	<hr/>	
Total.....		496

THIRD REGIMENT.

Field, staff and band.....	61	
Company officers.....	34	
Non-commissioned officers.....	96	
Privates.....	329	
	<hr/>	
Total.....		520

FOURTH REGIMENT.

Field, staff and band.....	60	
Company officers.....	31	
Non-commissioned officers.....	92	
Privates.....	345	
	<hr/>	
Total.....		528
		<hr/>
Total.....		2,036

For the year 1897 the camps were located as follows:

First regiment at Waterloo, July 28th to August 4, 1897,
Col. Frank W. Mahin in command.

Second regiment at Washington, August 11 to 18, 1897,
Col. Douglas V. Jackson in command.

Third regiment at Osceola, August 18 to 25, 1897, Lieut.-Col.
John C. Loper in command.

Fourth regiment at Fort Dodge, August 4 to 11, 1897,
Col. William B. Humphrey in command.

The consolidated morning reports show the following attendance:

FIRST REGIMENT.

Field, staff and band.....	54	
Company officers.....	29	
Non-commissioned officers.....	93	
Privates.....	316	
Total.....		492

SECOND REGIMENT.

Field, staff and band.....	59	
Company officers.....	32	
Non-commissioned officers.....	95	
Privates.....	306	
Total.....		502

THIRD REGIMENT.

Field, staff and band.....	56	
Company officers.....	28	
Non-commissioned officers.....	98	
Privates.....	350	
Total.....		532

FOURTH REGIMENT.

Field, staff and band.....	51	
Company officers.....	28	
Non-commissioned officers.....	89	
Privates.....	324	
Total.....		489
Total.....		2,015

Orders were again issued giving uniformity to the instruction in all the commands, and it is to the credit of the officers in command that the instructions were uniformly complied with. Company and field officers were given opportunity to attend the camps of other regiments, and many did so, forming acquaintances and gaining information of great value to them. Should the Iowa National guard now be assembled in one camp for instruction, it would be one harmonious command, uniformly instructed in all field maneuvers, extended order, close order, outpost duty, advance and rear guard, camp guard, and all the ceremonial exercises as laid down in the tactics and books. The annual encampments have shown a marked improvement in discipline and all that goes to make a well organized military force, ready in a few hours to be mobilized for any active service that may be required.

The camps at the state rifle range, for the instruction of details in rifle practice, have been under the command and instruction of Col. Thomas F. Cooke, inspector of small arms practice. The tours of duty were for four days by brigade, with details of four men from each company, together with range officers and coaches, making an aggregate of about 120 officers and enlisted men present in each camp.

Transportation and subsistence was furnished and per diem paid for this service the same as for annual encampments. Canvas and camp equipage was furnished, mess arrangements provided, and all under the direction of officers detailed for that purpose. The discipline and service rendered at these camps were excellent, showing a high order of soldierly qualities.

CAVALRY AND ARTILLERY.

The code provides for the organization of two troops of cavalry and two batteries of artillery in our military establishment. The expense of organizing and equipping a four-gun battery is not less than \$20,000, and a troop of cavalry will cost nearly as much. The equipment and maintenance of organizations in these two branches of the service has been attended with such great expense that it has not been attempted. Several cities and towns have made application to organize both cavalry and artillery, agreeing to keep them up at their own expense, provided the state furnish the equipment. It cannot be done for want of funds to pay for equipment, and it is not practicable to organize unless the funds are provided to place them on an equal footing with the infantry branch of the service. The present appropriation is only sufficient, with the strictest economy, in maintaining the infantry organizations in the state.

ANNUAL INSPECTIONS.

Annual inspections have been made each year at the company stations by the assistant inspectors-general, accompanied by the army officer on detail with the Iowa National guard. They have made careful inspection of all property in the possession of the companies, means and facilities for caring for it, and proficiency of the officers and enlisted men in the duties required of them. The written reports of these inspections are filed for the information of this department. The time devoted to these annual inspections, heretofore, has been entirely too

short for obtaining the information necessary to acquire a proper knowledge of the efficiency and standing of the commands. These inspections should definitely determine the status of the company as to its equipment and care of the same; the personal, moral and social standing of the officers and enlisted men; the interest in and knowledge the citizens of the town have of the company; together with all the surroundings, so that on this report will depend the future fate of the company. There should be no hesitancy in disbanding any company falling below the standard required for membership in the guard.

GUARD ELECTIONS.

The pioneer law makers of Iowa wisely provided in the state constitution that all military officers who command troops in the state service shall be elected by the persons liable to perform military duty. The military code of Iowa is in strict conformity with the constitutional provision, and the active militia is designated "The Iowa National Guard."

The first election held at the beginning of the biennial period developed such a disregard for the law and fairness in the conduct of elections that strict orders and instructions were at once issued for the government of all future elections. National guard elections have since been conducted with as much regard for law and honesty as are the elections for civil officers. Elections have been held to fill the positions of colonel and lieutenant-colonel of the First regiment, colonel and lieutenant-colonel of the Fourth regiment, colonel and lieutenant colonel of the Second regiment, for majors in all four of the regiments, and company officers have been elected in nearly every organization in the state. Four elections were held for major in the Second regiment and six in the first, before a choice was made, and all these elections were conducted in strict compliance with the law and orders governing elections.

PERMANENT CAMP GROUNDS.

Many well informed guardsmen are in favor of permanent camp grounds for the exclusive use of the Iowa National guard. The guard organizations are very evenly distributed over the state and every locality is interested in securing the location of a camp in their city or town. This annual migrating method greatly popularizes the guard with the people of the state and

they understand that the guard is one of the institutions that they all have a chance to secure the location of a regimental or brigade camp in their community.

As long as good camping grounds can be so cheaply and conveniently obtained, I am of the opinion that the present method of camping in different localities, each year, is much the best.

MILITARY CODE.

The revision of the military code, at the last session of the general assembly, marks an important event in the organization and administration of the Iowa National guard. The additional \$100 for armory rent, appropriated to each company and band has proved a great relief to company commanders and the bands. The military establishment in the state was getting top-heavy with staff officers and rank for those who perform no duty, except on ceremonial and social occasions. It is confidently believed that the staff organization under the new code will produce results satisfactory to the fondest hopes of those instrumental in securing the changes in the law.

It is gratifying to those who have been connected with the guard since its first organization, and have had experience in presenting the wants and needs of the service to the military committees of the general assemblies in the infancy and early struggles of the guard, to come in contact with such broad and liberal minded men as Senator G. M. Craig and Representative William Bell, chairmen of the military committees in the senate and house and their colleagues composing the two committees. The present excellent military code is due to the sound judgment and military experience of the members composing these committees.

ENLISTMENTS.

A recruiting standard should be established to prevent the enlistment of men not fitted for military service. No youth of immaturity should be accepted, nor should a man be enlisted because of his giant proportions or ponderous avoirdupois. Much of the complaint made about ill fitting uniforms is caused by the indiscriminate methods of enlistment. Men afflicted with constitutional impairments or epileptic attacks should not be enlisted under any condition of circumstances, for the reason that in the performance of the slightest ceremonial duty they are overcome and the impression is made that the guard service is a severe strain of physical endurance. So long as the indis-

criminate methods of enlistment which now prevail continue, so long will the service be impaired and complaints be made. When a standard has been fixed, and strictly adhered to, many of the difficulties now prevailing will be removed.

OFFICERS' SCHOOL.

This method of instruction was inaugurated in the winter of 1895 and has been continued during the biennial period, in the months of January and February, each year. The school contemplates the instruction of the commissioned officers of the guard in all the elements of minor tactics, military science, and administration. The attendance has been reasonably good and much interest taken by the company and field officers. The instruction imparted at this school has much to do with the whole tour of duty for the year, and should excite the keenest interest among guard officers. The rules, regulations, and course of study compiled and drafted by Gen. James Rush Lincoln, inspector-general, and Capt. J. A. Olmsted, Ninth United States cavalry, published in recent orders, it is believed, will greatly improve the efficiency of the school.

The schools have all been conducted at Ames, the location of the Iowa Agricultural college and farm, under the command and instruction of General Lincoln, professor of military science and tactics in that institution. The many conveniences for conducting the work, high standard of morals and pleasant society influences of this beautiful college town community, has added materially to the success of the schools. The course of instruction has been broadened, classified and made to include staff officers, so that it is anticipated that great improvement will be made during the current season.

RIFLE PRACTICE.

My earliest recollection of this branch of the service is the pioneer "shooting match" for live turkeys, and it is just as impossible now to divest it of the element of competition as it was then.

The company ranges and methods of practice on them, in most of the commands, are not entirely satisfactory and productive of the best results.

The two years' experience on the state rifle range at Cedar Rapids has not produced the full results anticipated by its projectors. It was contemplated that the details made annually

from each company to practice on the state range would become instructors for the whole company on the ranges at the company stations; but this has not been realized to the extent hoped for.

There should be some uniform method adopted for record firing that will secure the attendance of every officer and enlisted man for instruction in this line of duty, under the command and direction of an officer in the department of small arms practice.

It is believed that details of ten men from each company, of the four companies composing a battalion, be required to practice the annual record firing on battalion ranges, as the proper method to be tried in future instruction. Battalion camps can be pitched at the ranges for the accommodation of forty-five men and officers, and one detail can follow the other until all the members of the battalion have fired the requisite amount for the season.

Transportation and subsistence being furnished, will insure a full attendance, and the range officers' reports will furnish reliable information for this department.

At the close of the firing season, the range officer for each battalion to make a detail of one man from the battalion at large and two men from each company of the battalion to serve as the team to attend the state rifle range for state competition. The range officer in command of the state competition to select three men at large from the details competing and one man from each of the battalion details to be known as the state rifle team for the season. It is confidently believed that the adoption of the methods outlined will prove economical in ammunition, with no greater money expense than present methods, and produce results highly satisfactory.

ARMORIES.

During the past two years, armory buildings have been erected at several company stations, furnishing commodious and comfortable quarters and drill halls. Cities and towns of the state not favored with a guard company pay their equal proportion of state revenue for maintaining the military establishment in the state, so that cities and towns fortunate in having a company should contribute liberally for the building of good, substantial armory buildings for the exclusive use of the military organizations. The annual appropriation of \$200 for

each company and band, to pay armory rent, fuel, lights and like necessary expenses, is only sufficient to pay for fuel, lights, water, repairs and janitor services for the company during the year. Financial embarrassment wrecks military companies as surely as it does other organizations, and company commanders resort to all the usual methods for raising money to meet current expenses. Every city and town can well afford to contribute \$5,000 to \$10,000 for the erection of an armory building, where the forty-five to fifty young men composing a company can drill in military tactics, practice modern athletics, enjoy social entertainments, and the company room should be furnished with a library suited to the high moral and intellectual training of young men. All military exercises are invigorating and healthful, inspiring manly habits and patriotic sentiments. The most renowned men in the world have won their laurels in the military service. The grandest monuments and statues in all countries are erected to military heroes. Membership and instruction in the National guard is far preferable to the championship of any baseball or football team in the country.

STATE RIFLE RANGE.

The state rifle range is located on eighty acres of land lying midway between the cities of Marion and Cedar Rapids, on Indian creek, for which the state holds a lease for ten years from June 1, 1895, at a yearly rent of \$160, payable in advance each year. There has been expended about \$3,000 in the improvement of this tract of land for range purposes and to complete and properly preserve the work already done there should be expended not less than \$1,000 more. The location and improvements made are so admirably adapted that the range is pronounced as one of the very best in the country.

The land can be purchased at a reasonable price and it is recommended that the state become the fee simple owner of the entire tract at the earliest convenience and dedicate it as the state rifle range.

STAFF EQUIPMENT.

On the organization of the staff corps under the new code, full equipment should be purchased for the furnishing of each staff department. All equipment for the furnishing of staff departments, except uniforms and arms, should be kept stored in the quartermaster department at this office. For active

service or encampments the stores can be shipped along with the camp equipage and at the end of the tour returned to this office. This will greatly relieve staff officers in caring for state property for which there is no compensation provided.

CASUALTIES IN THE GUARD.

Fond mothers are reluctant to let their sons enlist in the military service of the state for the reason that they imagine the service contemplates battles and campaigns with long lists of killed and wounded as it was in war times, but when it is understood that no person has lost his life in the service of the guard since its organization, and only a very few crippled or injured accidentally while doing duty, it may be considered a very safe organization to belong to. The casualties by death have been very light while members of the guard, showing a vigorous and healthy corps of young men.

NEW RIFLES.

Four hundred and forty new 45-calibre Springfield rifles have been procured and issued to companies as follows:

- Company A, First regiment, Dubuque, 40 guns.
- Company B, First regiment, Waterloo, 40 guns.
- Company E, First regiment, Independence, 40 guns.
- Company B, Second regiment, Davenport, 40 guns.
- Company E, Second regiment, Centerville, 40 guns.
- Company C, Third regiment, Glenwood, 40 guns.
- Company E, Third regiment, Shenandoah, 40 guns.
- Company M, Fourth regiment, Cherokee, 40 guns.

This leaves a sufficient number of guns on hand to supply those lost or destroyed by fire, as they have frequently been.

The Iowa National guard is armed with the Springfield rifle, calibre 45, and it seems to be the unanimous verdict of those best competent to judge, that they are the best and most serviceable gun for use in the National guard.

PERSONAL INJURY IN THE MILITARY SERVICE OF THE STATE,

Private James Dalley of Company "F," Fourth regiment, was seriously injured while engaged in firing a cannon salute at the camp of the Fourth regiment last August, by the premature discharge of the piece. The prompt and skillful treatment of the case by Maj. J. A. Sherman, surgeon of the Fourth regiment, and his assistant surgeons, Capt. William E. H. Morse and Capt. Van Buren Knott, has restored Mr. Dalley so that

his condition is far better than it seemed he could ever be at the time of the accident. Dr. Morse is entitled to great credit for his untiring skillful care and treatment of the case from the time of the accident until the recovery of the patient.

At the camp of the First regiment, in Cedar River park at Waterloo, Private Charles S. Hoerman of Company "A," was drowned in the Cedar River while in bathing, and his body recovered by his comrades. Maj. A. L. Wright, surgeon of the First regiment, assisted by Capt. James R. Guthrie and Capt. E. L. Martindale, assistant surgeons, restored him to life and he was walking about the camp in a few days. It seems almost incredible that a person so effectually drowned should be restored to life and the medical corps of the First regiment are fully entitled to the large meed of praise they have received for the skillful manner in which they treated the case.

There is no provision in the statutes of this state for compensation in cases of accidental injury while in the military service of the state or for wounds or death in actual service. The present general assembly should make some provision for Private James Dalley, properly compensating him for the injury received, and some permanent and fixed compensation that will insure protection to those who may be injured or wounded in the service of the state and for the care of the widow and minor children in case of death.

LONG SERVICE BADGES.

Badges and buttons are the fad with all fraternal and benevolent societies, clubs, organizations, and professions. The long service badge and bars adopted by the Iowa National guard for five, ten, fifteen, and twenty years' continuous service has only come into use by those who were able and willing to purchase them. The five-year badges are furnished at 80 cents each and the ten-year bars at \$1.50 each, making \$3.80 for a fifteen-year badge. If there is to be any distinguishing merit in these badges, they should be furnished by the state to all who are entitled to wear them.

ARMY OFFICERS.

Col. William H. Powell, Ninth U. S. infantry, was the first army officer detailed by the secretary of war to inspect the camps of the Iowa National guard, and during the summer of

1888 he inspected the camps of the First and Second brigades at Fairfield and Cedar Falls. At the request of officers of the guard, who met and formed the acquaintance of Colonel Powell then, your excellency made application to the secretary of war for his detail to the same service during the current year. The request was promptly granted and Colonel Powell reported and inspected each of the four regimental camps.

Capt. Hiram H. Ketchum, Twenty-Second U. S. infantry, performed like service at each of the four regimental camps during the summer of 1896. He, like Colonel Powell, was an old friend of the Iowa guard, having performed the same service at the camps in 1890.

Lieut. Harry E. Wilkins, Second U. S. infantry, was detailed regularly with the Iowa National guard in 1894 and served until December 31, 1896; when, at his own request, he was relieved and returned to his regiment. Much of the improved methods of administration and discipline of the guard is due to his instruction during his tour of service in the state.

Capt. J. A. Olmstead, Ninth U. S. cavalry, succeeded Lieutenant Wilkins on the first day of January, 1897. His military education and life service with active commands had fitted him with superior qualifications for the instruction of the Iowa National guard in its present stage of advancement and improvement. He at once became greatly interested in the work and is now warmly attached to the service. The Iowa National guard is certainly very fortunate in securing the services of such a skilled and competent officer.

WAR RECORDS.

In the year 1896 this office received 202 requests for certificates, showing the records and service of Iowa soldiers and sailors during the war of the rebellion, and 371 requests for information concerning service and address of Iowa soldiers and sailors. During 1897 283 requests for certificates, and 471 requests for information as to service and addresses were received and promptly complied with. These documents and information are required by old soldiers in the prosecution of pension claims, to procure admission in soldiers' homes and Grand Army posts, to prosecute homestead and pre-emption claims on government land. This class of business is increasing in this office every year, and as it has no connection with the maintenance and administration of the Iowa National guard,

I recommend that an additional clerk be provided to have exclusive charge of this class of work in the office at a reasonable salary, to be paid out of the general fund.

The accumulation of books, records and papers is crowding the cases and room space so that it is not convenient to perform the duties of the office. Much of the old war records and papers are picked away in such condition that they will soon become useless and destroyed. No records under the dome of this capitol building are so sacred to the hearts of the people of Iowa as the old war records, papers and relics. The adjutant-general's department should be furnished accommodations to properly preserve every vestige of war-times history and in such convenient manner that it could be seen and inspected by everybody desiring to do so. The old battle flags and other relics should all be collected in a large room in connection with and under the control of this office.

GRAY UNIFORMS.

Chapter 158, laws of the Twenty-sixth General Assembly, appropriated \$2,500 for the payment of members of the Second and Third Iowa Infantry volunteers, whose claims for stoppage on account of new uniforms to replace gray uniforms abandoned by order of the war department in the fall of 1861, remained unpaid.

Upon examination of the records in this office it was found that 387 members of the Second and 153 of the Third Iowa infantries had not been adjusted or paid. It was a considerable task to check up and examine all the old records, made from 1866 to 1878, relative to these claims. It is astonishing the number of old soldiers making application under this Act for payment whom the records show were paid under the early appropriations. In every one of these cases the record has been examined with care, and the applicant advised of the date of payment, together with the number of certificate issued by the adjutant-general and the number of state warrant issued by the state auditor, for the payment of the claim.

A list of the names of those not paid was furnished to the press and published throughout the country, giving general publicity to the fact of an appropriation having been made, and stating that it was not necessary to employ an attorney or claim agent to collect the claim. Blanks for the preparation of

claims were sent direct to claimants, and when properly executed a state warrant was issued and promptly sent to the claimant direct.

Up to December 1st of this year, seventy-eight members of the Second and twenty-six of the Third Infantries have filed claims, which were allowed and total payments made aggregating \$1,482, leaving a balance of \$1,018 unexpended. Of the 486 claims remaining unpaid it is probable that the greater portion will never be applied for, for the reason that many of them died in the service or since the war, and either have no heirs that can be paid under the law or there are so many heirs that the sum of \$14.25 would not cover the expense of proving up. It seems that under former appropriations claimants were allowed to authorize attorneys to collect their money, and if the statements made by them now are correct many realized nothing after attorney fees were paid. I adopted a rule to not recognize anyone but the party entitled to file the claim, and while attorneys occasionally objected to this course, the rule has never been complained of by those entitled to receive the money, and the state will have a complete record showing that claims were paid to the proper persons.

IN MEMORIAM.

The Iowa National guard has been called to mourn the death of three valuable officers during the biennial period.

Capt. William H. Goodrell, of Company "I," Second regiment, Iowa National guard, departed this life at his home in Iowa City, on July 5, 1897. Nearly all his lifetime he had been a soldier, serving his country and state with fidelity. At the first call to arms in 1861, his youthful ardor and patriotism caused him to be one of the first to enlist in the First Iowa Volunteer infantry for three months. At the battle of Wilson's Creek, the first great battle in the west, he was severely wounded while his regiment was being led in the thickest of the fight by General Lyon. He re-enlisted in the Fifteenth Iowa Volunteer infantry and served through the war in the famous Crocker brigade, being promoted through the grades to captain of his company and receiving the brevet of major for gallant service, at the close of the war. He early identified

himself with the Iowa National guard and filled staff and line positions with credit to himself and honor to the state. The funeral services were conducted by the Grand Army post, participated in by his comrades of the G. A. R., Women's Relief Corps, his company as military escort and a large concourse of friends and neighbors. The decorations, ceremonies and appointments at the grave were in delicate taste and patriotic expression, typifying the life and character of a dutiful son, loving husband and parent, honored citizen and patriotic soldier.

Capt. Orville C. Servis of Company "H," Fourth regiment, Iowa National guard, of Sioux City, died on October 22, 1896.

Captain Servis enlisted as a private June 22, 1887 and passed through the subordinate grades to the command of his company. Always of a quiet demeanor, he performed his duties without ostentation, endeared himself to his command, and has left many warm friends who mourn that he should die in his young manhood.

Lieut. Fred A. Hoppe, Company "D," Fourth regiment, Iowa National guard, of Hampton, died on June 11, 1896.

Lieutenant Hoppe enlisted in the service of the guard as a private May 16, 1888 and was promoted to the grades of corporal, sergeant, second lieutenant and first lieutenant of his company. An enthusiastic guardsman, a citizen and man of sterling qualities, he left as mourners all his comrades in the Guard and a host of warm and admiring friends in his home community.

In conclusion I desire to express my acknowledgments to all the members of the Iowa National guard for their uniform and courteous treatment, for the faithful performance of every duty imposed during my incumbency in office. They, one and all, have my best wishes for future prosperity and it is with much regret that I will part from all the friends and associates in the guard, after a continuous service of more than nineteen years.

To the chiefs of the different departments and their assistants, and to my co-workers in this department, Maj. John T. Hume, Miss Carrie Vieser, Sergt. George F. Hunt, and Sergt. John E. Wright, I tender my sincere thanks.

To your excellency, for the constant courtesy, support, and encouragement I have received from you during my term of office, I beg to present my most grateful acknowledgments.

HENRY H. WRIGHT,
Adjutant-General.

ROSTER OF IOWA NATIONAL GUARD.

Commander-in-Chief,

His Excellency, FRANCIS M. DRAKE, Governor of Iowa.

STAFF OF THE COMMANDER-IN-CHIEF.

Adjutant-General and Acting Quartermaster-General.

	Date of Commission.
Maj.-Gen. Henry H. Wright, Centerville	Feb. 1, 1896

Inspector-General.

Brig.-Gen. James Rush Lincoln, Ames	{ Rank, Apr. 29, 1892
	{ Com., Feb. 1, 1896

Commissary-General.

Brig.-Gen. Parker W. McManus, Davenport	Feb. 1, 1896
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Surgeon-General.

Brig.-Gen. James Taggart Priestley, Des Moines	{ Rank, Feb. 1, 1894
	{ Com., Feb. 1, 1896

Judge-Advocate-General.

Brig.-Gen. A. W. Jaques, Fairfield	Feb. 1, 1896
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General Inspector Small Arms Practice.

Col. Thomas F. Cooke, Algona	{ Rank, July 28, 1892
	{ Com., Feb. 1, 1896

Chief Signal Officer.

Col. H. H. Canfield, Boone	{ Rank, Sept. 21, 1892
	{ Com., Feb. 1, 1896

Military Secretary.

Maj. William Cutter Wyman, Ottumwa	{ Rank, Feb. 1, 1894
	{ Com., Feb. 1, 1896

Chief of Engineers.

Capt. George P. Guyot, Des Moines	Feb. 1, 1896
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Aids-de-Camp.

Name.	Residence.	Date of Commission.
Col. Cornelius A. Stanton	Centerville	Feb. 1, 1896
Col. J. K. P. Thompson	Rock Rapids	Feb. 1, 1896
Col. J. D. McGarraugh	Des Moines	Feb. 1, 1896
Col. Charles W. Boutin	Hampton	Feb. 1, 1896
Col. Henry H. Rood	Mt. Vernon	Feb. 1, 1896

Name.	Residence.	Date of Commission.
Col. Charles E. Foster.....	Sioux City.....	{ Rank, May 1, 1890 Com., April 30, 1897
Lieut.-Col. J. B. Dougherty.....	Muscatine.....	Nov. 22, 1896
Lieut.-Col. B. H. O'Meara.....	Cedar Rapids.....	April 1, 1892
Lieut.-Col. Frank C. Letts.....	Marshalltown.....	Feb. 1, 1894
Lieut.-Col. D. C. Glasser.....	Dubuque.....	Feb. 1, 1894
Lieut.-Col. E. G. Pratt.....	Des Moines.....	Feb. 1, 1894
Lieut.-Col. H. W. Huttig.....	Muscatine.....	Feb. 1, 1894
Lieut.-Col. James A. Rohbach.....	Iowa City.....	Feb. 1, 1894
Lieut.-Col. W. A. Hunter.....	Des Moines.....	Feb. 1, 1894
Lieut.-Col. W. C. McArthur.....	Burlington.....	Feb. 1, 1894
Lieut.-Col. Ed. H. Smith.....	Cedar Rapids.....	Jan. 13, 1895
Lieut.-Col. W. R. Manning.....	Newton.....	Feb. 1, 1896
Lieut.-Col. C. E. Putnam.....	Cedar Rapids.....	Feb. 1, 1896
Lieut.-Col. Charles H. Martin.....	Des Moines.....	Feb. 1, 1896
Lieut.-Col. George Bogart.....	Shenandoah.....	Feb. 1, 1896
Lieut.-Col. Charles F. Luce.....	Logan.....	Feb. 1, 1896
Lieut.-Col. Frank E. Drake.....	Centerville.....	Feb. 1, 1896
Lieut.-Col. J. W. Bopp.....	West Union.....	Feb. 1, 1896
Lieut.-Col. L. M. Martin.....	Marshalltown.....	Feb. 1, 1896
Lieut.-Col. L. Kinkead.....	Des Moines.....	Feb. 1, 1896
Lieut.-Col. Frank L. Howe.....	Radcliffe.....	Feb. 1, 1896
Lieut.-Col. William Larrabee, Jr.....	Clermont.....	Feb. 1, 1896
Lieut.-Col. C. F. McCarty.....	Jefferson.....	Feb. 1, 1896
Lieut.-Col. Frank Clarkson.....	Des Moines.....	Feb. 1, 1896
Lieut.-Col. C. G. Saunders.....	Council Bluffs.....	Feb. 1, 1896
Lieut.-Col. Charles E. Mitchell.....	Marion.....	Feb. 1, 1896
Lieut.-Col. James D. Rowen.....	Des Moines.....	Feb. 1, 1896
Lieut.-Col. Pierce Metz.....	Corning.....	Feb. 1, 1896
Lieut.-Col. Joseph L. Root.....	Keokuk.....	Feb. 1, 1896
Lieut.-Col. H. O. Weaver.....	Wapello.....	Feb. 1, 1896
Lieut.-Col. James R. Nutting.....	Davenport.....	Mar. 25, 1896
Lieut.-Col. Clement D. Hayden.....	Dubuque.....	Oct. 28, 1896

Capt. Jersauld A. Olmsted, Ninth U. S. Cavalry, on duty with
the Iowa National Guard since.....Jan. 1, 1897

**FIRST BRIGADE.
SECOND AND THIRD REGIMENTS.**

HEADQUARTERS, BURLINGTON.

	Date of Commission.
Brig.-Gen. James A. Guest, Commanding	Feb. 24, 1896
<i>Assistant Adjutant-General.</i>	
Lieut.-Col. Harry O. Penick, Charlton	Jan. 11, 1897
<i>Surgeon.</i>	
Lieut.-Col. James M. Barstow, Council Bluffs	{ Rank, Oct 11, 1894 Com., Jan. 7, 1897
<i>Assistant Inspector-General.</i>	
Maj. Joseph T. Davidson, Muscatine	{ Rank, Aug. 22, 1892 Com., Nov. 10, 1893
<i>Judge-Advocate.</i>	
Maj. Ralph P. Howell, Iowa City	{ Rank Jan. 25, 1895 Com., Jan. 11, 1897
<i>Engineer and Signal Officer.</i>	
Maj. Charles A. Tracy, Monroe	Jan. 11, 1897
<i>Inspector Small Arms Practice.</i>	
Maj. Louis I. Edson, Council Bluffs	Jan. 11, 1897
<i>Quartermaster.</i>	
Capt. D. A. Emery, Ottumwa	Jan. 11, 1897
<i>Commissary of Subsistence.</i>	
Capt. George P. Anthes, Ft. Madison	{ Rank, Jan. 24, 1894 Com., Jan. 11, 1897
<i>Aids-de-Camp.</i>	
Lieut. Fred. J. Driver, Shenandoah	Jan. 11, 1897
Lieut. Lyman J. Guest, Burlington	Jan. 11, 1897

SECOND BRIGADE. FIRST AND FOURTH REGIMENTS.

HEADQUARTERS, MASON CITY.

	Date of Commission.
Brig.-Gen. James Rule, commanding	Nov. 23, 1894
<i>Assistant Adjutant-General.</i>	
Lieut.-Col. Cyril W. King, Fort Dodge	Nov. 23, 1894
<i>Surgeon.</i>	
Lieut.-Col. Andrew C. Bergen, Sioux City.	Nov. 23, 1894
<i>Assistant Inspector-General.</i>	
Maj. George W. Avery, Sioux City	July 26, 1897
<i>Judge-Advocate.</i>	
Maj. Jonas M. Cleland, Sioux City	Aug. 22, 1892
<i>Engineer and Signal Officer.</i>	
Maj. Harry J. Martin, Fort Dodge	Feb. 29, 1896
<i>Inspector Small Arms Practice.</i>	
Maj. D. A. Thornburg, New Hampton	Nov. 23, 1894
<i>Quartermaster.</i>	
Capt. Fred. W. Crary, Boone	Nov. 23, 1894
<i>Commissary of Subsistence.</i>	
Capt. W. E. G. Saunders, Emmetsburg	Nov. 23, 1894
<i>Aids de-Camp.</i>	
Lieut. William E. Boddow, Waukon	July 20, 1896
Lieut. L. Burt Winslow, Charles City	May 22, 1897
<i>Commissary-Sergeant.</i>	
Alvin A. Agard, Dubuque	Date of appointment, May 27, 1897
<i>Quartermaster-Sergeant.</i>	
Charles J. Cooper, Toledo	Date of appointment, Mar. 12, 1897

FIRST REGIMENT OF INFANTRY.

HEADQUARTERS, CLINTON.

Col. Frank W. Mahin, on leave..... { *Date of Commission.*
 { Rank, Mar. 17, 1891
 { Com., April 30, 1897

Lieutenant-Colonel.

William G. Dows, Cedar Rapids commanding..... April 30, 1897

Majors.

Clifford D. Ham, Dubuque..... { Rank, Aug. 22, 1892
 { Com., Feb. 24, 1896
 Samuel E. Clapp, Toledo Feb. 24, 1896
 Benjamin F. Blocklinger, Dubuque Oct. 4, 1897

Adjutant-Captain.

Chester C. McCollom, Clinton { Rank, May 24, 1892
 { Com., May 24, 1897

Battalion Adjutants—First Lieutenants.

E. E. Reed, Monticello Sept. 21, 1894
 Albert M. Jaeggli, Dubuque..... June 3, 1897

Inspector Small Arms Practice—Captain.

William H. Thrift, Dubuque..... { Rank, June 11, 1897
 { Com., Aug. 7, 1894

Quartermaster—First Lieutenant.

Frank W. Woodring, Fort Dodge..... Jan. 23, 1895

Commissary—First Lieutenant.

Charles S. Goodwin, Vinton..... Jan. 23, 1895

Engineer and Signal Officer—First Lieutenant.

Albert P. Tarkington, Clinton..... Jan. 23, 1895

Surgeon—Major.

Arthur L. Wright, Carroll..... { Rank, June 18, 1892
 { Com., June 18, 1897

Assistant Surgeon—Captain.

James R. Guthrie, Dubuque { Rank, June 18, 1892
 { Com., June 18, 1897

Additional Assistant Surgeon—Captain.

Edward L. Martindale, Clinton..... April 8, 1895

Chaplain—Captain.

Thomas E. Green, Cedar Rapids..... { Rank, Jan. 6, 1890
 { Com., June 18, 1897

Non-commissioned Staff.

Name.	Residence.	Appointed.
Sergt.-Maj. W. A. Siddle	Clinton	June 18, 1892
Sergt.-Maj. Edward M. Healey	Ackley	Sept. 24, 1892
Sergt.-Maj. Harry V. Harlan	Toledo	June 9, 1897
Q.-M.-Sergt. Will A. Foster	Maquoketa	April 8, 1895
Com.-Sergt. C. L. Goodwin	Vinton	June 9, 1897
Ord.-Sergt. F. A. Wigton	Eldora	June 18, 1892
Color-Sergt. P. S. Walton	Waukon	June 1, 1896
Hospital Steward M. F. Henle	Lyons	June 9, 1897
Acting Hospital Steward E. E. Reed	Independence	June 20, 1897
Acting Hospital Steward C. K. Stewart	Waterloo	June 20, 1897
Signal Sergeant Roy A. Carnegie	Cedar Rapids	July 22, 1895
Chief Trumpeter Watson D. Mason	Toledo	April 8, 1895
Drum-Major Joseph F. Ries	Dubuque	Nov. 3, 1893
Chief Musician W. J. Keller	Dubuque	Sept. 24, 1892
Principal Musician J. Stuber, Jr.	Dubuque	June 9, 1897
Principal Musician J. Spahn	Dubuque	June 9, 1897
Regimental band, Dubuque. (Organized September 17, 1885.)		

COMPANY A.

(Organized June 29, 1885.)

Name.	Rank.	Residence.	Date of Commission.
Willard M. Flynn	Captain	Dubuque	Dec. 6, 1897
.....	First Lieut.	Dubuque .....	.....
Jacob Ballough	Second Lieut.	Dubuque	June 22, 1897

COMPANY B.

(Organized March 14, 1877 at Jesup Station, changed June 4, 1888)

Frank R. Fisher	Captain	Waterloo	Oct. 27, 1893
C. W. Cotton	First Lieut.	Waterloo	June 15, 1896
Joseph A. Gury	Second Lieut.	Waterloo	July 15, 1895

COMPANY C.

(Organized at Lisbon, July 6, 1877. Station changed November 1, 1883.)

George A. Evans	Captain	Cedar Rapids	Jan. 13, 1895
.....	First Lieut.	Cedar Rapids .....	.....
Harry J. Sugru	Second Lieut.	Cedar Rapids	April 5, 1897

COMPANY D.

(Organized August 28, 1877.)

F. B. Rozlene	Captain	Charles City	June 1, 1892
C. A. Danforth	First Lieut.	Charles City	May 15, 1896
Delos W. Fowler	Second Lieut.	Charles City	May 15, 1896

COMPANY E.

(Organized June 4, 1896.)

Hubert A. Allen	Captain	Independence	June 4, 1896
Arthur B. Cates	First Lieut.	Independence	June 4, 1896
Raymond P. Snow	Second Lieut.	Independence	Jan. 22, 1897

COMPANY F.

(Organized June 12, 1884.)

Date of Commission

L. J. Rowell.....	Captain	Tipton.....	May 28, 1894
Frank H. Gunsolus.....	First Lieut.	Tipton.....	June 22, 1896
John E. Bartley.....	Second Lieut.	Tipton.....	June 22, 1896

COMPANY G.

(Organized November 26, 1887.)

.....	Captain	Vinton.....	.....
James F. Traer.....	First Lieut.	Vinton.....	April 10, 1893
Charles F. Young.....	Second Lieut.	Vinton.....	April 10, 1893

COMPANY H.

(Organized June 4, 1897.)

Charles S. Aldrich.....	Captain	Marshalltown.....	Dec. 7, 1897
.....	First Lieut.	Marshalltown.....	.....
.....	Second Lieut.	Marshalltown.....	.....

COMPANY I.

(Organized Nov. 21, 1878; disbanded May 11; re-organized June 24, 1897.)

Albert G. Stewart.....	Captain	Waukon.....	June 24, 1897
Ross A. Nichols.....	First Lieut.	Waukon.....	June 24, 1897
Simon Melerkord.....	Second Lieut.	Waukon.....	June 24, 1897

COMPANY K.

(Organized September 26, 1884.)

Henry G. Ross.....	Captain	Toledo.....	Mar. 22, 1897
P. W. McRoberts.....	First Lieut.	Toledo.....	May 4, 1896
Frank S. Shaw.....	Second Lieut.	Toledo.....	Mar. 22, 1897

COMPANY L.

(Organized June 21, 1892.)

Charles L. Root.....	Captain	Lyons.....	} Com., June 22, 1897 } Rank, June 22, 1897
Frank L. Holleran.....	First Lieut.	Lyons.....		July 23, 1897
George Michelsen.....	Second Lieut.	Lyons.....	June 22, 1897

COMPANY M.

(Organized December 8, 1893.)

E. C. Johnson.....	Captain	Maquoketa.....	Dec. 8, 1893
Clarence Sackrider.....	First Lieut.	Maquoketa.....	Feb. 1, 1896
George M. Johnson.....	Second Lieut.	Maquoketa.....	Aug. 8, 1896

SECOND REGIMENT OF INFANTRY.

(Organized April 30, 1892.)

HEADQUARTERS, MUSCATINE.

Date of Commission.

Colonel Douglas V. Jackson, commanding. Dec. 21, 1896

Lieutenant-Colonel.

Elliott E. Lambert, Newton. Jan. 11, 1897

Majors.

John T. Moffit, Tipton. April 30, 1894

James D. Glasgow, Washington. June 26 1896

John Tillie, Muscatine. April 30 1897

Adjutant—Captain.

Frederick C. Goedecke, Burlington. Feb. 26, 1894

Battalion Adjutants—First Lieutenants.

John A. Dunlap, Keokuk... Rank, March, 12, 1894 appointed, Mar. 30, 1890

James C. France, Tipton. June 8, 1894

Inspector Small Arms Practice—Captain.

Charles W. Kemble, Muscatine. May 17, 1894

Quartermaster—First Lieutenant.

Hermann J. Huiskamp, Burlington. June 28, 1892

Commissary—First Lieutenant.

Charles J. Wilson, Washington. Jan. 12, 1895

Engineer and Signal Officer—First Lieutenant.

Claude Sweinhart, Tipton. May 19, 1896

Surgeon—Major.

Charles M. Robertson, Davenport. July 2, 1890

Assistant Surgeon—Captain.

John W. Harriman, Iowa City. Mar. 12, 1894

Additional Assistant Surgeon—First Lieutenant.

France O. Roberts, Fort Madison. May 7, 1896

Chaplain—Captain.

Frank E. Brush, Ottumwa. Feb. 26, 1897

NON-COMMISSIONED STAFF.

Name.	Residence.	Appointed.
Sergeant-Major Will S. Jones.	Keokuk.	Aug. 15, 1896
Sergeant-Major C. L. Schlamp.	Burlington.	July 1, 1896
Sergeant-Major W. Earl Sanford.	Tipton.	July 1, 1896
Sergeant-Major C. H. Plambeck.	Grinnell.	Oct. 1, 1895

Name.	Residence.	Appointed.
Quartermaster-Sergeant F. M. Gustin	Grand View	April 1, 1896
Commissary Sergeant J. A. Stevens	Centerville	July 8, 1887
Ordnance Sergeant A. B. Dunlap	Keokuk	Jan. 1, 1896
Color Sergeant Wm. H. Altman	Davenport	Jan. 1, 1896
Hospital Steward		
Acting Hospital Steward F. C. Cope	Davenport	July 1, 1896
Signal Sergeant Hugh B. Holmes	Iowa City	Jan. 17, 1896
Chief Trumpeter Carl H. Stempel	Fort Madison	
Drum-Major Theo. H. Lembrecht	Davenport	Aug. 15, 1894
Chief Musician Jacob Strasser	Davenport	Aug. 7, 1884
Principal Musician Chas. F. Toenings	Davenport	
Principal Musician Michael Ruefer	Davenport	
Regimental Band, Davenport (Organized August 7, 1884.)		

COMPANY A.

(Organized March 31, 1890.)

Name.	Rank.	Residence.	Date of Commission.
Sumner T. Bisbee	Captain	Keokuk	March 5, 1894
Thos. H. R. Rollins	First Lieut.	Keokuk	Dec. 26, 1896
Emil F. Renaud	Second Lieut.	Keokuk	Dec. 28, 1896

COMPANY B.

(Organized May 4, 1878.)

Thomas C. Dalzell	Captain	Davenport	Dec. 28, 1896
Alfred B. Hender	First Lieut.	Davenport	Dec. 28, 1896
James M. McManus	Second Lieut.	Davenport	Nov. 15, 1897

COMPANY C.

(Organized June 18, 1878.)

Frank A. Bishop	Captain	Muscatine	Jan. 1, 1898
Frank T. Dolsen	First Lieut.	Muscatine	June 16, 1896
James E. Murphy	Second Lieut.	Muscatine	June 16, 1896

COMPANY D.

(Organized August 10, 1876.)

David W. Harvey	Captain	Washington	Oct. 15, 1896
Livingston Hollingsworth	First Lieut.	Washington	Feb. 2, 1897
Smith W. Brookhart	Second Lieut.	Washington	Feb. 2, 1897

COMPANY E.

(Organized Dec. 7, 1878; Disbanded June 6, 1897, Re-organized June 14, 1890.)

Henry C. Haynes	Captain	Centerville	June 26, 1896
Oscar M. Cole	First Lieut.	Centerville	June 26, 1896
Carlton W. Bradley	Second Lieut.	Centerville	Oct. 22, 1896

COMPANY F.

(Organized March 5, 1887.)

Fred C. Chambers	Captain	Fort Madison	April 2, 1897
Herbert Davis	First Lieut.	Fort Madison	April 2, 1897
Theo. F. Thomas	Second Lieut.	Fort Madison	April 20, 1897

COMPANY G.

(Organized April 19, 1894.)

Name.	Rank.	Residence.	Date of Commission.
H. H. Caughlan.....	Captain	Ottumwa.....	Jan. 5, 1894
Frank W. Eckers.....	First Lieut.....	Ottumwa.....	Jan. 5, 1894
C. S. Tindell.....	Second Lieut.....	Ottumwa.....	Jan. 5, 1894

COMPANY H.

(Organized April 22, 1895.)

Will B. Barger.....	Captain	Chariton.....	April 2, 1897
Geo. E. Whitlock.....	First Lieut.	Chariton.....	April 2, 1897
Isaac N. Bowen.....	Second Lieut.....	Chariton.....	April 2, 1897

COMPANY I.

(Organized July 28, 1894.)

Eugene F. T. Cherry.....	Captain	Iowa City.....	July 28, 1897
Leigh A. Stocking.....	First Lieut.....	Iowa City.....	July 28, 1897
Bayard P. Thornberry.....	Second Lieut.....	Iowa City.....	July 28, 1897

COMPANY K.

(Organized October 6, 1897.)

Arthur C. Norris.....	Captain	Grinnell.....	Jan. 15, 1894
Burdette A. Abel.....	First Lieut.....	Grinnell.....	June 28, 1896
Walter J. Neely.....	Second Lieut.....	Grinnell.....	Feb. 4, 1897

COMPANY L.

(Organized June 9, 1895.)

C. H. Rinehart.....	Captain	Newton	May 6, 1895
Henry T. Kennedy.....	First Lieut.....	Newton	May 6, 1895
Wm. E. McMurray.....	Second Lieut.....	Newton	May 6, 1895

COMPANY M.

(Organized December 18, 1896.)

Wilson G. Heaton.....	Captain	Fairfield	Dec. 18, 1896
Charles Carter.....	First Lieut.....	Fairfield	Dec. 18, 1896
Hugh C. Stevenson.....	Second Lieut.....	Fairfield	Dec. 18, 1896

THIRD REGIMENT OF INFANTRY.

(Organized April 30, 1892.)

(HEADQUARTERS, OSKALOOSA.)

Colonel Albert W. Swalm, (on leave)Sept. 3, 1895

Lieutenant-Colonel.

John C. Loper, Des Moines, commanding.....Sept. 3, 1895

Majors.

Melvin H. Byers, Glenwood.....Sept. 3, 1895

William J. Duggan, Creston.....Sept. 3, 1895

John T. Hume, Des Moines.....April 30, 1897

*Adjutant—Captain.**Battalion Adjutants—First Lieutenants.*

George A. Reed, Des Moines..... July 13, 1893
 William Bell, Clarinda..... July 5, 1892
 Hartwell. W. Palmer, Red Oak..... Aug. 9, 1895

Inspector Small Arms Practice—Captain.

Joseph D. Liggett, Des Moines..... Sept. 10, 1894

Quartermaster—First Lieutenant.

John D. Cady, Des Moines..... July 22, 1895

Commissary—First Lieutenant.

Joseph B. Mariner, Shenandoah..... Jan. 19, 1895

*Engineer and Signal Officer—First Lieutenant.**Surgeon—Major.*

W. S. H. Matthews, Des Moines..... Aug. 7, 1895

Assistant Surgeon—Captain.

Joseph C. Barringer, Oskaloosa..... Aug. 8, 1895

Additional Assistant Surgeon—First Lieutenant.

Park A. Findley, Des Moines..... Aug. 13, 1895

Chaplain—Captain.

Edward W. Peck, Des Moines..... Aug. 22, 1896

Non-Commissioned Staff.

Name.	Residence.	Appointed.
Sergt.-Maj. E. J. Nixon.....	Red Oak.....	Aug. 9, 1895
Sergt.-Maj. Ben Baker.....	Villisca.....	Feb. 15, 1896
Sergt.-Maj. D. S. Newsome.....	Des Moines.....	June 30, 1897
Sergt.-Maj. ....	.....	.....
Q.-M.-Sergt. ....	.....	.....
Com.-Sergt. J. W. Shankland.....	Pella.....	June 22, 1896
Ord.-Sergt. Hugh A. McCargar.....	Council Bluffs.....	Mar. 23, 1896
Color-Sergt. Frank D. Harsh.....	Creston.....	June 13, 1896
Hospital Steward F. F. Carpenter.....	Galesburg.....	Feb. 17, 1896
Act. Hospital Steward J. E. Hodgson.....	Des Moines.....	.....
Act. Hosp. Steward L. D. McNaughton.....	Eagle Grove.....	.....
Signal Sergt. Lucas B. Adams.....	Des Moines.....	Mar. 14, 1896
Chief Trumpeter Owen H. Jones.....	Oskaloosa.....	Jan. 1, 1895
Drum-Major John E. Wright.....	Centerville.....	June 24, 1896
Chief Musician G. W. Landers.....	Centerville.....	July 23, 1892
Principal Musician Wm. A. Bashaw.....	Centerville.....	.....
Principal Musician Samuel S. Tate.....	Centerville.....	.....
Regimental Band, Centerville. (Organized July 23, 1892.)		

COMPANY A.

(Organized Jan. 6, 1899.)

Name.	Rank.	Residence.	Date of Commission.
John A. Hull.....	Captain.....	Des Moines.....	April 13, 1897
Albert M. Groom.....	First Lieut.....	Des Moines.....	May 21, 1897
Hugh S. Mason.....	Second Lieut.....	Des Moines.....	May 21, 1897

COMPANY B.

(Organized April 27, 1876.)

S. P. Moore.....	Captain.....	Villisca.....	May 30, 1891
John T. Poston.....	First Lieut.....	Villisca.....	Aug. 9, 1889
Adam Poston.....	Second Lieut.....	Villisca.....	Nov. 13, 1895

COMPANY C.

(Organized August 17, 1879.)

Wm. F. Steepy.....	Captain.....	Glenwood.....	Nov. 13, 1895
Harry B. Dull.....	First Lieut.....	Glenwood.....	Jan. 18, 1897
Geo. W. Wilson.....	Second Lieut.....	Glenwood.....	Dec. 27, 1897

COMPANY D.

(Organized July 11, 1895.)

L. K. Butterfield.....	Captain.....	Knoxville.....	Sept. 27, 1895
Miles R. Hoover.....	First Lieut.....	Knoxville.....	Mar. 26, 1897
Wm. C. Mentzer.....	Second Lieut.....	Knoxville.....	April 5, 1897

COMPANY E.

(Organized May 22, 1878.)

Charles V. Mount.....	Captain.....	Shenandoah	{ Rank June 24, 1882 Com., Aug. 24, 1895
Wm. H. Walters.....	First Lieut.....	Shenandoah.....	Sept. 22, 1894
A. H. McRoberts.....	Second Lieut.....	Shenandoah.....	Sept. 22, 1894

COMPANY F.

(Organized August 2, 1884.)

W. H. Keating.....	Captain.....	Oskaloosa.....	April 17, 1896
Jesse J. Ellsworth.....	First Lieut.....	Oskaloosa.....	Feb. 3, 1896
Will H. Point.....	Second Lieut.....	Oskaloosa.....	Feb. 3, 1896

COMPANY G.

(Organized March 22, 1890; Disbanded May. 21, 1897; Re-organized July 20, 1897.)

Warren H. Ickis.....	Captain.....	Creston.....	July 20, 1897
Wm. F. Ohlschlager.....	First Lieut.....	Creston.....	July 20, 1897
James Edaburn.....	Second Lieut.....	Creston.....	July 20, 1897

COMPANY H.

(Organized July 15, 1890.)

E. C. Worthington.....	Captain.....	Des Moines.....	May 5, 1893
Ernest R. Bennett.....	First Lieut.....	Des Moines.....	Aug. 17, 1897
Fred L. Baker.....	Second Lieut.....	Des Moines.....	Dec. 31, 1895

COMPANY I.

(Organized May 10, 1879.)

M. Miller	Captain	Bedford	Feb. 14, 1889
C. V. Dinges	First Lieut.	Bedford	Aug. 23, 1892
William B. Widner	Second Lieut.	Bedford	Aug. 29, 1892

COMPANY K.

(Organized July 22, 1893.)

Arvin B. Shaw	Captain	Corning	July 22, 1893
E. C. Peairs	First Lieut.	Corning	July 22, 1893
Leonard A. Mitchell	Second Lieut.	Corning	Dec. 18, 1897

COMPANY L.

(Organized May 4, 1887.)

W. O. Pryor	Captain	Council Bluffs....	Mar. 18, 1896
Frank M. Compton	First Lieut.	Council Bluffs....	Feb. 2, 1897
John L. Moore	Second Lieut.	Council Bluffs....	June 30, 1899

COMPANY M.

(Organized October 18, 1893.)

J. W. Clark	Captain	Red Oak	Oct. 18, 1893
W. Harry French	First Lieut.	Red Oak	Oct. 18, 1893
Guy E. Logan	Second Lieut.	Red Oak	Oct. 18, 1893

FOURTH REGIMENT OF INFANTRY.

(Organized April 30, 1892.)

(HEADQUARTERS, SIOUX CITY.)

	Date of Commission
Colonel William B. Humphrey, commanding	April 30, 1897

Lieutenant-Colonel.

Issac R. Kirk, Mason City	May 24, 1897
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Majors.

Luther E. Baker, Toledo	Feb. 4, 1893
Sanford J. Parker, Hampton	Feb. 28, 1894
Otto Hile, Boone	June 24, 1897

Adjutant—Captain.

Fred A. Hills, Sioux City	July 8, 1897
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Battalion Adjutants—First Lieutenants.

Norman P. Hyatt, Webster City	July 2, 1892
A. L. Rule, Mason City	Oct. 14, 1895
Claude M. Henry, Emmetsburg	July 8, 1897

Inspector Small Arms Practice—Captain.

Will F. Smith, Webster City	July 8, 1897
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Quartermaster—First Lieutenant.

William M. McKercher, Sioux City..... **June 1, 1893**

Commissary—First Lieutenant.

Edwin H. Brown, Sioux City -----	{ Rank, May	1, 1895
	{ Com., July	8, 1897

Engineer and Signal Officer—First Lieutenant.

James S. Wilson, Hull..... Dec. 15, 1894

Surgeon—Major.

James A. Sherman, Cherokee **Dec. 4, 1894**

Assistant Surgeon—Captain.

William E. H. Morse, Algona Dec. 4, 1894

Additional Assistant Surgeon—Captain.

Van Buren Knott, Sioux City..... Dec. 4, 1894

Chaplain—Captain.

Charleton H. Strickland, Sioux City-----July 8, 1897

Non-Commissioned Staff.

Name.	Residence.	Date of Appointment.
Sergt.-Maj. G. S. Thompson.....	Mason City.....	July 1, 1892
Sergt.-Maj. W. T. Alstrand.....	Fort Dodge.....	Feb. 23, 1895
Sergt.-Maj. Joseph A. Ott.....	Hampton.....	July 12, 1896
Sergt.-Maj. Edgar D. Brown.....	Hospers.....	
Q.-M.-Sergt. V. A. Blomgren.....	Fort Dodge.....	June 1, 1893
Com.-Sergt. E. C. Tuttle.....	Algona.....	July 13, 1897
Ord.-Sergt. E. B. Cordell.....	Boone.....	June 20, 1895
Color-Sergt. E. J. Stonebraker.....	Hampton.....	July 1, 1892
Hospital Steward George F. Herley.....	Emmetsburg.....	June 25, 1897
Acting Hospital Steward David Miller.....	Algona.....	July 19, 1897
Acting Hospital Steward.....		
Sig.-Sergt. James S. Pingrey.....	Cherokee.....	
Chief Trumpeter R. D. Bagley.....	Mason City.....	July 1, 1892
Drum Maj. Linn R. Skinner.....	Sioux City.....	Feb. 23, 1895
Chief Musician Moses Reed.....	Sioux City.....	June 1, 1892
Principal Musician.....		
Principal Musician.....		
Regimental band, Sioux City. (Organized June 1, 1892)		

COMPANY A.

(Organized May 14, 1878)

Name.	Rank.	Residence.	Date of Commission.
A. L. Sortor	Captain	Mason City	Nov. 16, 1898
Lee Long	First Lieut.	Mason City	Feb. 13, 1898
Harry E. Dyer	Second Lieut.	Mason City	Feb. 13, 1898

COMPANY B.

(Organized July 20, 1868)

Name.	Rank.	Residence.	Date of Commission.
J. E. Banyard.....	Captain.....	Perry.....	April 18, 1894
John McKean.....	First Lieut.....	Perry.....	April 18, 1894
Wm. W. Miller.....	Second Lieut.....	Perry.....	Aug. 6, 1897

COMPANY C.

(Organized December 1, 1884)

Jesse W. Lee.....	Captain.....	Webster City.....	Dec. 14, 1895
George E. Bass.....	First Lieut.....	Webster City.....	Dec. 14, 1895
Frank G. Pringle.....	Second Lieut.....	Webster City.....	Dec. 14, 1895

COMPANY D.

(Organized August 10, 1876)

William B. Parker.....	Captain.....	Hampton.....	April 30, 1897
David Muir.....	First Lieut.....	Hampton.....	April 30, 1897
Gorham T. McCrillis.....	Second Lieut.....	Hampton.....	April 30, 1897

COMPANY E.

(Organized September 2, 1884)

D. M. Odle.....	Captain.....	Hull.....	July 22, 1895
W. H. Wilkinson.....	First Lieut.....	Hull.....	July 22, 1895
W. B. Swafford.....	Second Lieut.....	Hull.....	July 22, 1895

COMPANY F.

(Organized July 15, 1899.)

George S. Foster.....	Captain.....	Algona.....	May 27, 1896
W. E. Ward.....	First Lieut.....	Algona.....	Nov. 23, 1897
James E. Randal.....	Second Lieut.....	Algona.....	Nov. 23, 1897

COMPANY G.

(Organized February 12, 1892.)

William T. Chantland.....	Captain.....	Fort Dodge.....	Jan. 21, 1895
E. P. Gates.....	First Lieut.....	Fort Dodge.....	Jan. 21, 1895
Daniel Rhodes.....	Second Lieut.....	Fort Dodge.....	Jan. 21, 1895

COMPANY H.

(Organized July 19, 1886.)

Harry A. Gooch.....	Captain.....	Sioux City.....	May 3, 1897
Colfax W. Mahoney.....	First Lieut.....	Sioux City.....	Jan. 17, 1898
Harry D Chapman.....	Second Lieut.....	Sioux City.....	Jan. 17, 1898

COMPANY I.

(Organized May 27, 1876.)

Edmund A. Ringland.....	Captain.....	Boone.....	Aug. 17, 1897
F. D. Wheeler.....	First Lieut.....	Boone.....	Feb. 5, 1895
.....	Second Lieut.....	Boone.....	.....

COMPANY K.

(Organized June 14, 1894.)

Name.	Rank.	Residence.	Date of Appointment.
Peter O. Refsell	Captain	Emmetsburg	June 14, 1894
Adelbert H. Keller	First Lieut.	Emmetsburg	June 14, 1894
Hiram. W. Beebe	Second Lieut.	Emmetsburg	July 28, 1897

COMPANY L.

(Organized July 28, 1892.)

W. A. Kirk	Captain	Sioux City	Nov. 29, 1893
DeForest Pomeroy	First Lieut.	Sioux City	Nov. 22, 1894
Henry D. Nichols	Second Lieut.	Sioux City	April 9, 1895

COMPANY M.

(Organized December 27, 1891.)

Edward A. Kreger	Captain	Cherokee	} Rank, Dec. 27, 1893 Com., Nov. 22, 1895
William Shardlow, Jr.	First Lieut.	Cherokee	
J. Wallace Dickey	Second Lieut.	Cherokee	April 27, 1897

SERVICE OF COMMANDER-IN-CHIEF AND STAFF.

GOVERNOR FRANCIS M. DRAKE, Commander in Chief. Inaugurated Jan. 16, 1896. Commissioned Captain in Col. Edward's Independent Regiment of Ia. mil. in 1861; subsequently elected major and served with the command during 1861 in Mo.; assigned by Gen. Prentiss to command of St. Joe, Mo., holding the position until Mulligan's surrender to Gen. Price at Lexington and repulsing the attack on St. Joe soon afterward; commissioned lt. col. 26 Ia. inf. sept. 5, 63; participated in Steele's campaign from Little Rock to re-enforce Gen. Banks in Louisiana in 1864; highly commended by his superior officers for gallant defense of Elkin's Ford while in command of a detachment of 500 men against Marmaduke's Division; severely wounded in left thigh (pronounced mortal April 25, 64 at the battle of Marks Mills and taken prisoner, owing to severity of wound was not held as prisoner; re-joined his command in Oct. 64 at Little Rock; bvt. brig. gen. of U. S. Vol. on account of general gallantry and hard and efficient service and assigned to duty as brigade commander; mus. out aug. 24, 65 at Duvall's Bluff, Ark.; elected Governor nov., 95; inaugurated Jan. 16, 96.

WRIGHT, HENRY H., February 1, 1896; Adjutant-General.

Pvt. co. D, 6 Ia. inf. July 17, 61; re-enlisted Jan. 1, 64; com. 2 lieut. Jan. 1, 65; must. out July 21, 65, as 1 sergt.; entered I. N. G. Dec. 7, 78; 1 sergt. co. E, 5 regt.; 2 lt. co. E, 2 regt. March 14, 80; capt. April 15, 81; col. July 26, 81; brig.-gen. Sept. 3, 86; re-elected Sept. 3, 90; re-elected Sept. 3, 95; appointed adjt.-gen. Feb. 1, 96.

LINCOLN, JAMES RUSH, April 29, 1892; Inspector-General.

Served during entire period of war of rebellion; capt. co. F, 3 regt. I. N. G., May 27, 76; re-elected July 19, 79; maj. 8 regt. Sept. 20, 79; lt. col. July 1, 80; resigned Oct. 23, 81; capt. co. A, 1 regt. Oct. 7, 82; resigned May 20, 84; capt. co. D, 1 regt. May 22, 84; resigned April 14, 88; lt. col. and a. d. c. Jan. 23, 90; chief of eng. and chief sig. officer May 1, 90; inspector general April 20, 92; reappointed Feb. 1, 94; reappointed Feb. 1, 96.

McMANUS, PARKER W., February 1, 1896; Commissary-General.

1 lt. 27 Mass. inf. Oct. 16, 61; capt. June 4, 64; must. out Feb. 11, 65; lt. co. B, 3 regt. I. N. G., May 19, 81; capt. April 11, 82; lt. col. April 12, 83; col. 2 regt. Oct. 20, 86; re-elected Oct. 20, 90; resigned April 18, 92, for reorganization; re-elected col. 2 regt. April 30, 92; resigned Dec. 23, 93; comsy. gen. Feb. 1, 96.

PRIESTLEY, JAMES TAGGART, February 1, 1894; Surgeon-General.

Major and surgeon 3 regt. I. N. G., Sept. 19, 81; surgeon 1 brig. Nov. 23, 85; surg.-gen. Feb. 1, 94; reappointed Feb. 1, 96.

JAQUES, ANTHONY W., February 1, 1896; Judge-Advocate General.

Pvt. co. I, 45 regt. Io. vol. May 16, 64; disch. Sept. 20, 64; capt. co. B, 2 regt. I. N. G., July 16, 80; j. a. 1 brig. Aug. 16, 81; term expired Nov. 23, 85; brig.-gen. and j. a. gen. Feb. 1, 96.

COOKE, THOMAS F., July 23, 1892; General Inspector of Small Arms Practice.

Capt. co. F, 6 regt. I. N. G., July 2, 80; acting inspector s. a. p. 2 brig. 90; gen. insp. s. a. p. July 23, 92; reappointed Feb. 1, 94; reappointed Feb. 1, 96.

CANFIELD, HARRY H., September 21, 1892; Chief Signal Officer.

Pvt. co. A, 3 regt. I. N. G., May 27, 76; corp. Dec., 78; sergt. July, 79; 2 lt. co. A, 1 regt., June 17, 86; 1 lt. July 23, 87; signal officer 2 brig. June 27, 90; chief of eng. and chief sig. off. Sept. 21, 92; reappointed Feb. 1, 94; chief sig. off. Feb. 1, 96.

GUYOT, GEORGE P., February 1, 1896, Chief of Engineers.

2 yr. 8 mo. Orchard Lake Military Academy, 1 yr. 7 mo. Co. A, 3 regt. Cal. N. G. 5 yr. troop C, 2 U. S. Cav., disch. as sergt.; capt. and chief of eng. I. N. G., Feb. 1, 96.

WYMAN, WILLIAM OUTER, February 1, 1891: Military Secretary.

Three years Fowls Monitorial School of Boston. 1 lt. co. G, 3 regt. I. N. G., may 1, 84; capt. and q. m. 1 brig. nov. 23, 85; capt. and mil. sec. june 9, 88, to june 14, 90; maj. and mil. sec. feb. 1, 94; reappointed feb. 1, 96.

Aide-de-Camp—Rank, Colonel.

STANTON, CORNELIUS A., February 1, 1896.

Pvt. co. I. 3 Ia. cav. aug. 20, 61; 2 lt. sept. 20, 62; capt. june 20, 63; maj. sept. 20, 64; wounded may 1, 68; lt. col. and a. d. c. feb. 1, 94; col. and a. d. c. feb. 1, 96.

BOUTIN, O. W., February 1, 1896.

Pvt. Vermont Gds. from may, 56, to april, 61; corp. co. E, 1 Vermont vol. april 20, 61; must. out aug. 16, 61; re-en. pvt. co. K, 4 Vermont vol. aug. 28, 61; lt. co. K, 4 Vermont vol. sept. 21, 61; capt. co. D, 4 Vermont vol. dec. 13, 63; maj. 4 Vermont vet. vol. inf. june 4, 65; must. out aug. 23, 65; capt. ind. co. Ills. inf. may, 66; res. nov. 67; capt. co. H, 6 regt. I. N. G. aug. 7, 77; maj. aug. 6, 81; lt. col. july 16, 84; col. july 28, 88; res. april 30, 93; appointed col. and a. d. c. feb. 1, 96.

THOMPSON, J. K. P., February 1, 1896.

Enlisted as musc. co. D 21 Io. inf. aug. 18, 63; dis. aug., 65; lt. col. and a. d. c. may 10, 88, to june 14, 90; lt. col. and a. d. c. feb. 1, 94; col. and a. d. c. feb. 1, 96.

ROOD, HENRY H., February 1, 1896.

Pvt. co. A, 13 inf. Io. vol. sept. 15, 61; 2 lt. oct. 18, 61; 1 lt. april 20, 62; acting adjt. july 10, 63, to jan. 23, 63; co n'd adjt. jan. 23, 63; mentioned in official reports for faithful discharge of duties at Atlanta july 23, 64; served as judge advocate 17 a. c. during winter 63 and 64; detailed as mustering officer on Gen. Blair's staff after Atlanta campaign; must. out nov. 1, 64; lt. col. and a. d. c. feb. 12, 84; special a. d. c. may 22, 86; insp. gen. may 8, 89; term expired may 1, 90; col. and a. d. c. feb. 1, 96.

MCGARRAUGH, JOSEPH D., February 1, 1896.

Pvt. co. E, 14 Io. vol. inf. sept. 23, 61; must. out nov. 11, 64; col. and a. d. c. feb. 1, 96.

FOSTER, CHAS. E., April 30, 1897.

Served five years in cos. F and H, 1 regt. Mich. state troops inf., promoted to corpl. and sergt.; capt. co. H, 3 regt. I. N. G., june 23, 87; gen. ins. s. a. p. may 1, 90; col. 4 regt. april 30, 92; term expired april 30, 97. Col. and a. d. c., apr. 30, 97.

Aid-de-Camp Rank—Lieutenant-Colonel.

DOUGHERTY, JOHN B., November 22, 1896.

Lt. col. and a. d. c. nov. 23, 86; reappointed may 10, 88; reappointed june 14, 90; reappointed april 20, 92; reappointed feb. 1, 94 reappointed feb. 1, 96.

O'MEARA, BENJAMIN H., April 1, 1893.

Two years Clevedon college, Northampton, Eng.; 4 years 16 Worcestershire riflemen, Eng.; 2 years Fond du Lac guards, Wis. N. G.; lt. col. and a. d. c. april 1, 92; reappointed feb. 1, 94; reappointed feb. 1, 96.

LETTIS, FRANK C., February 1, 1894. reappointed feb. 1, 96.

GLASSER, DANIEL C., February 1, 1894; reappointed feb. 1, 96.

PRATT, EDWARD G., February 1, 1894.

Five years co. F, 5 Mass. regt.; lt. col. and a. d. c. feb. 1, 94; reappointed feb. 1, 96.

HUTTIG, HARRY W., February 1, 1894.

Pvt. co. O, 2 regt. I. N. G. may 20, 88; dis. july 11, 83; lt. col. and a. d. c. feb. 1, 94; reappointed feb. 1, 96.

ROHBAUGH, JAMES A., February 1, 1894.

Western Reserve college, Ohio, 80-82; lt. col. and a. d. c. feb. 1, 94; reappointed feb. 1, 96.

HUNTER, WILLIAM A., February 1, 1894; reappointed feb. 1, 96.

Pvt. Jasper Blues sept., 61; sergt. co. B, 13 Io. inf. oct. 17, 61, to aug. 65; capt. Iowa college cadets feb. 16, 66; 1 lt. co. F, 41 U. S. inf. 66; lt. col. and a. d. c. feb. 1, 94; reappointed feb. 1, 96.

McARTHUR, WILLIAM C., February 1, 1894.

Two years Cornell university, Ithaca, N. Y.; lt. col. and a. d. c. feb. 1, 94; reappointed feb. 1, 96.

SMITH, ED. H., January 13, 1895.

Graduate Faribault military school june 22, 83; pvt. co. C, 1 regt. I. N. G.; nov. 1, 83; corp. dec. 10, 83; sergt. aug. 4, 84; 2 lt. jan. 19, 86; capt. jan. 13, 90; term expired jan. 13, 95; lt. col. and a. d. c. jan. 13, 95. reappointed feb. 1, 96.

MANNING, WILLIAM R., February 1, 1896.

Enl. co. I, 10 Io. inf. aug. 23, 61; 1 sergt. sept. 7, 61; 1 lt. march 24, 62; detailed as adjt. aug. 2, 62; act. comsy. of sub.; act. q. m.; dis. feb. 17, 63.

PUTNAM, CHARLES E., February 1, 1896.

5 corp. co. G, 12 Io. inf. vol. sept. 27, 61; 2 lt. oct. 21, 61; 1 lt. april 19, 62; capt. march 13, 63; resgn. oct. 23, 64; lt. col. and a. d. c. feb. 1, 96.

MARTIN, CHARLES H., February 1, 1896.

BOGART, GEORGE, February 1, 1896.

LUOE, CHARLES F., February 1, 1896.

Two years Morgan Park Mil. Academy; lt. col. and a. d. c. feb. 1, 96.

DEAKE, FRANK E., February 1, 1896.

BOPP, JACOB W. February 1, 1896.

Three years Iowa State University, color sergt. sept. 20, 78, to june, 79; lt. col. and a. d. c. feb. 1, 96.

MARTIN, L. M., February 1, 1896.

Pvt. co. H, 5 regt. I. N. G., 76; 2 lt. april 4, 78; resigned sept. 29, 79; lt. col. and a. d. c. april 14, 90; reappointed April 29, 92; term expired jan. 30, 94; lt. col. and a. d. c. feb. 1, 96.

KINKEAD, LEMUEL, February 1, 1896.

6 corp. co. E, 8 Io. vol. inf. aug. 13, 61; wounded in left lung april 7, 62; 1 corp. april 1, 63; disch. for disability jan. 29, 64; lt. col. and a. d. c. feb. 1, 96.

HOWE, FRANK L., February 1, 1896.

LARRABEE, WILLIAM. JR., February 1, 1896.

Four years State University of Iowa, capt. co. A; lt. col. and a. d. c. feb. 1, 96.

McCARTHY, O. F., February 1, 1896.

CLARKSON, FRANK P., February 1, 1896.

Iowa State University Battalion, 93 and 94; lt. col. and a. d. c. feb. 1, 96.

SAUNDERS, CHARLES G., February 1, 1896.

MITCHELL, CHARLES E., February 1, 1896.

ROWEN, JAMES D., February 1, 1896.

METZ, PIERCE, February 1, 1896.

Capt. co. H, 5 regt. I. N. G., april 17, 86; resigned jan. 3, 88; capt. co. D, 4 regt. Kansas N. G. feb. 1, 89; disch. july 28, 90; app. q. m. march 28, 92; app. major oct. 4, 92; app. lt. col. sept. 8, 93; disch. april 16, 95; lt. col. and a. d. c. feb. 1, 96.

ROOT, JOSEPH L., February 1, 1896.

WEAVER, H. O., February 1, 1896.

NUTTING, JAMES E., March 25, 1896.

Lt. col. and a. d. c. march 25, 96.

HAYDEN, O. D., October 28, 1896.

Pvt. co. A, 4 regt. I. N. G., june 29, 85; 1 lt. oct. 15, 85; capt. nov. 9, 87; capt. and commissary jan. 29, 90; capt. and q. m. 2 brig. aug. 23, 92.

BRIGADIER-GENERALS AND STAFF.

First Brigade.

GUEST, JAMES A., Brigadier-General, feb. 24, 96.

Pvt. co. C, 160 N. Y. vol. aug. 23, 62; wounded severely in battle at Opequan; promoted to corp., sergt. and ord. sergt.; lt. june, 65; must. out nov., 65; capt. co. H, 2d regt. I. N. G., sept. 15, 84; maj. nov. 24, 86; lt. col. oct. 20, 88; res. april 18, 92, for reorganization; re-elected lt. col. 2 regt. april 30, 92; col. 2 regt. jan. 5, 94; brig.-gen. Feb. 24, 96.

PENICK, HARRY O., Assistant Adjutant-General, January 11, 1897.

1 yr. Cathedral School of St. Pauls, Garden City, Long Island; 1 yr. in Riverview Military Academy, N. Y.; cadet U. S. Military Academy from june, 89, to july, 94; sergt. 1 yr.; capt. co. H, 2 regt. I. N. G., april 22, 95; asst. adjt.-gen. 1 brig., jan. 11, 97.

BARSTOW, JAMES M., Surgeon, October 11, 1894.

Lt. col. and surg. 1 brig. I. N. G. oct. 11, 94; re-app. jan. 11, 97.

DAVIDSON, JOSEPH T., Assistant Inspector-General, November 10, 1893.

Pvt. co. C, 9 regt. june, 78; corp. july, 78; sergt. dec., 78; capt. and q. m. 1 brig. july 8, 88; major and insp. s. a. p. 1 brig. aug. 22, 92; asst. insp.-gen. 1 brig. nov. 10, 93; re-app. jan. 11, 97.

HOWELL, RALPH P., Judge Advocate, January 25, 1895.

1 yr. State University of Iowa; Pvt. co. C, 3 regt. I. N. G., jan. 13, 90; trans. to co. I, 2 regt. april 30, 92; corp. may 5, 93; sergt. may 21, 94; major and j. a. 1 brig. jan. 25, 95; re-app. jan. 11, 97.

TRACY, CHARLES A., Engineer and Signal Officer, January 11, 1897.

Pvt. co. F, 3 regt. I. N. G. may 21, 89; sergt. aug. 12, 90; 1 sergt. jan. 12, 91; trans. to co. A, 3 regt. aug. 5, 91; 1 lt. co. F, 3 regt. june 19, 93; 1 lt. and eng. and sig. off. 3 regt. may 29, 95; maj. and eng. and sig. off. 1 brig. jan. 11, 97.

EDSON, LOUIS I., Inspector Small Arms Practice, January 11, 1897.

Pvt. co. A, 5 regt. I. N. G., june 18, 88; corp.; sergt.; trans. to co. L, 3 regt. april 30, 92; 1 lt. feb. 27, 94; maj. and insp. s. a. p. 1 brig. jan. 11, 97.

EMERY, DANIEL A., Quartermaster, January 11, 1897.

Pvt. co. B, University Battalion, Iowa City, sept., 81; Pvt. co. G, 3 regt. april 19, 84; corp. april 10, 85; sergt. july 13, 86; 1 sergt. april 1, 87; 2 lt. july 15, 87; 1 lt. june 4, 88; capt. march 21, 90; res. dec. 20, 93; q. m. 1 brig. jan. 11, 97.

ANTHES, GEORGE P., Commissary of Subsistence, January 24, 1894.

1 lt. co. F, 2 regt. I. N. G., march 5, 87; res. july 1, 91; capt. co. F, 2 regt. jan. 24, 94; comsy. of sub. 1 brig., jan. 11, 97.

GUEST, LYMAN J., Aid-de-Camp, January 11, 1897.

5 yrs. Michigan Military Academy; 1 lt. and a. d. c. 1 brig., jan. 11, 97.

DRIVER, FREDERICK J., Aid-de-Camp, January 11, 1897.

Pvt. co. A, 5 regt. I. N. G., july 2, 86; dis. oct. 9, 88; lt. and a. d. c., jan. 11, 97.

Second Brigade.

BULE, JAMES, Brigadier-General, November 23, 1894.

Driver of ordnance train, 2 division of frontier Mo. and Ark. from nov., 63, to may, 64; sergt. co. A, 6 regt. I. N. G., july, 73; 2 lt. nov. 9, 73; capt. july 16, 84; maj. sept. 21, 91; lt. col. 4 regt. april 30, 92; brig.-gen. 3 brig., nov. 23, 94.

KING, CYRIL W., Assistant Adjutant-General, November 23, 1894.

Pvt. co. C, 6 regt. dec. 1, 81; corp. aug. 15, 85; sergt. sept. 12, 87; sergt.-maj. 6 regt. aug. 30, 88; dis. dec. 1, 90; re-enlisted and appointed sergt.-maj. feb. 1, 91; capt. co. G, 6 regt. feb. 13, 92; trans. to 4 regt. april 30, 92; asst. adj.-gen. 2 brig., nov. 23, 94.

BERGEN, ANDREW C., Surgeon, November 23, 1894.

Act. asst. surg. U. S. A. June 10, 74, to may 1, 83; sergt. co. H, 3 regt. I. N. G. (trans. to co. H, 6 regt.) feb. 21, 83; dis. for pro. July 16, 89; surg. 6 regt. July 16, 89; surg. 4 regt. June 17, 92; surg. 2 brig. nov. 23, 94.

AVERY, GEORGE W., Assistant Inspector-General, July 26, 96.

Pvt. co. H, 3 regt. I. N. G., oct. 24, 87; trans. to 6 regt. 89; corp.; trans. to 4 regt. april 30, 92; 1 lt. and bat. adjt. 4 regt. aug. 23, 92; capt. and reg. adjt. 4 regt. may 1, 95; res. July 8, 97; asst. insp.-gen. 2 brig., July 26, 97.

OLELAND, JONAS M., Judge Advocate, August 23, 1892.

Lt. col. a. d. c. may 10, 88, to may 1, 90. Judge advocate 2 brig. I. N. G., aug. 23, 92.

MARTIN, HARRY J., Engineer and Signal officer, February 29, 1896.

Pvt. co. G, 4 regt. I. N. G., sept. 29, 92; corp. april 4, 94; sergt. aug. 8, 94; sig. sergt. 4 regt., July 23, 95; maj. and eng. and sig. officer 2 brig. feb. 29, 96.

THORNBURG, DENNIS A., Inspector Small Arms Practice, November 23, 1894.

Pvt. Iowa Agricultural college bat. July, 83; 1 sergt. feb. 26, 89; 1 lt. feb. 24, 90; maj. 3 bat. feb. 24, 91; instructor two years Missouri Military academy; maj. and insp. s. a. p. 2 brig. nov. 23, 94.

ORARY, FRED W., Quartermaster, November 23, 1894.

Pvt. co. A, 1 regt. I. N. G., July 18, 83; 2 sergt., 88; 1 sergt. aug. 1, 91; trans. to co. I, 4 regt. april 30, 92; 1 lt. July 25, 92; capt. and q. m. 2 brig. nov. 23, 94.

SAUNDERS, WILLIAM E. G., Commissary of Subsistence, November 23, 1894.

Pvt. co. K, 4 regt. I. N. G., jun. 14, 94; capt. and com. of sub. 2 brig. nov. 23, 94.

BEDDOW, WILLIAM E., Aid-de-Camp, July 20, 1896.

Q. M. sergt. 2 brig. I. N. G., July 15, 95; a. d. c. July 20, 96.

WINSLOW, L. BURT, Aid-de-Camp, May 23, 1897.

Pvt. co. D, 4 regt. I. N. G., July 10, 90; trans. to co. D, 1 regt. april 30, 92; corp.; sergt.; coms. sergt. 2 brig. July 15, 95; 1 lt. and a. d. c. may 23, 97.

SERVICE AND LINEAL RANK OF REGIMENTAL OFFICERS.

Colonels.

1. MAHIN, FRANK W, March 17, 1891, 1st Regiment.
Pvt. co. C, 2 regt. I. N. G., 78; corp. 81; capt. co. E, 1 regt., aug. 4, 87; lt. col. 1 regt. dec. 18, 90; col. march 17, 91; res. april 18, 92, for reorganization; re-elected col. 1 regt. april 30, 92, reelected April 30, 97.
2. SWALM, ALBERT W, September 3, 1895, 3d Regiment.
Pvt. co. D, 33 Io. inf., nov. 9, 63; trans. to co. D, 34 inf., july 12, 65; must. out aug. 15, 65; col. and asst. insp. gen., june 30, 1877; expired jan. 27, 78; maj. 3 regt. I. N. G., aug. 28, 86; lt. col. jan. 24, 87; res. april 18, 92, for reorganization; re-elected lt. 3 regt. col. april 30, 93; col. sept. 3, 95.
3. JACKSON, DOUGLAS V, December 21, 1896, 2d Regiment.
Pvt. co. C, 9 regt. I. N. G., aug. 15, 79; 1 corp.; trans. to 2 regt.; 2 lt. may 20, 86; 1 lt. jan. 25, 87; res. july 16, 91; maj. 2 regt. april 31, 92; lt. col. 2 regt. feb. 26, 94; col. dec. 21, 96.
4. HUMPHREY, WILLIAM B., April 30, 1897, 4th Regiment.
Pvt. co. H, 3 regt. I. N. G., june 21, 87; sergt. april 23, 88; detailed 1 sergt. jan. 21, 89; trans. to 6 regt. 89; 3 lt. dec. 30, 89; capt. june 2, 90; trans. to 4 regt. 92; maj. june 4, 92; lt. col. 4 regt. nov. 23, 94; col. april 30, 97.

Lieutenant-Colonels.

1. LOPER, JOHN C, September 3, 1895, 2d Regiment.
Capt. co. H, 3 regt. I. N. G., july 15, 89; maj. 3 regt. jan. 23, 92; lt. col. 3 regt. sept. 3, 95.
2. LAMBERT, ELLIOTT E., January 11, 1897, 2d Regiment.
Pvt. co. B, 3 regt. I. N. G., july 15, 88; capt. march 8, 89; maj. 2 regt. april 30, 92; lt. col. jan. 11, 97.
3. DOWS, WILLIAM G., April 30, 1897, 1st Regiment.
Four years Shattuck school; Pvt. co. O, 1 regt. I. N. G., jan. 9 84; 1 sergt. aug. 4, 84; 2 lt. april 6, 85; 1 lt. jan. 18, 86; adjt. 1 regt. jan. 6, 90; maj. dec. 21, 91; lt. col. april 30, 97.
4. KIRK, ISAAO R., May 24, 1897, 4th Regiment.
Pvt. 1 yr. co. A, 6 regt. I. N. G.; 2 lt. feb. 24, 88; 1 lt. july 10, 89; capt. Oct. 7, 91; trans. to 4 regt. april 30, 92; maj. 4 regt. jan. 24, 95; lt. col. 4 regt. may 24, 97.

Majors.

1. HAM, CLIFFORD D., August 22, 1893, 1st Regiment.
Pvt. Dubuque Cadets co. K, 4 regt., 76; corp. 77; dis. 77; Pvt. co. A, 4 regt. I. N. G., june 29, 85; 2 lt. oct. 15, 85; 1 lt. nov. 9, 87; capt. feb. 19, 91; mil. sec. july 14, 91; asst. insp. gen. 2 brg. aug. 22, 92; maj. 1 regt. feb. 25, 96.
2. BAKER, LUTHER E., February 4, 1893, 4th Regiment.
Pvt. co. H, 1 regt. july 15, 89; 2 lt. july 19, 89; 1 lt. march 22, 90; capt. dec. 20, 90; maj. 4 regt. feb. 4, 92.
3. PARKER, SANFORD J., February 26, 1894, 4th Regiment.
Pvt. co. H, 6 regt. I. N. G., 80; corp. 82; sergt. 82; 2 lt. sept. 9, 85; 1 lt. aug. 15, 86; capt. july 8, 91; trans. to Co. D, 4 regt. april 30, 92; maj. feb. 26, 94.

4. **MOFFIT, JOHN T.**, April 30, 1894, 2d Regiment.
Pvt. Cornell college, 79; corp., 80; sergt 81; color sergt., 81; 2 lt., 82; capt., 83; Pvt. co. B, 1 regt. I. N. G., July 85; 1 sergt. July 25, 85; 2 lt. July 11, 89; capt. Aug. 12, 90; trans. to co. M, 2 regt., April 30, 92; maj. 2 regt. April 30, 94.
5. **BYERS, MELVIN H.**, September 3, 1895, 3d Regiment.
Pvt. co. B, 2^d lo., inf. vols. Jan. 5, 84; must. out Aug. 10, 85; 2 lt. co. O, 5 regt. I. N. G., March 1, 89; 1 lt. Aug. 1, 81; capt. Jan. 2, 84; re-elected Feb. 4, 89; trans. to 3 regt. April 30, 92; re-elected April 23, 94; maj. 3 regt. Sept. 3, 95.
6. **LUGGAN, WILLIAM J.**, September 3, 1895, 3d Regiment.
Enl. March 29, 89; corp., sergt. co. D, 5 regt. I. N. G., capt. April 4, 91; trans. to co. G, 3 regt. April 30, 92; maj. 3 regt. Sept. 3, 95.
7. **OLAPP, SAMUEL E.**, February 25, 1896, 1st Regiment.
Pvt. co. H, 1 regt. I. N. G., March 31, 90; 1 lt. Jan. 3, 91; trans. to co. K, 4 regt., April 30, 92; capt. March 12, 93; trans. to 1 regt. June 7, 94; maj. 1 regt. Feb. 25, 96.
- 3 **GLASGOW, JAMES D.**, June 26, 1896, 2d Regiment.
Pvt. co. D, 2 regt. I. N. G., May 4, 85; 1 sergt. July 1, 86; 2 lt. June 28, 88; capt. March 31, 91; res. Nov. 27, 92; bat. adjt. 2 regt. June 23, 93; capt. Aug. 23, 93; maj. 2 regt. June 26, 96.
9. **HUME, JOHN T.**, April 30, 1897, 3d Regiment.
Pvt. co. A, 3 regt. I. N. G., June 13, 82; corp. Nov. 15, 82; 2 lt. July 30, 83; 1 lt. March 22, 86; adjt. 3 regt. March 24, 86; res. May 16, 88; capt. co. A, 3 regt. Feb. 4, 89; a. l. g. 1 brig. May 24, 90; res. July 1, 93; appointed col. and asst. adjt. gen., Sept. 21, 92; declined adjt. 3 regt. July 1, 93; maj. 3 regt. Apr. 30, 97.
10. **TILLIE, JOHN**, April 30, 1897, 2d Regiment.
Iowa Agricultural college bat. as sergt. 86; capt. Feb. 87; Pvt. co. O, 2 regt. I. N. G., July 90; 4 sergt. Oct., 92; 1 lt. April 11, 93; capt. Dec. 19, 93; maj. 2 regt. April 30, 97.
11. **HILE, OTTO**, June 24, 1897, 4th Regiment.
Pvt. co. A, 1 regt. I. N. G., April 23, 86; 1 corp. Aug. 1, 88; 2 lt. Sept. 10, 88; capt. July 24, 91; trans. to co. I, 4 regt. April 30, 92; maj. 4 regt. June 24, 97.
12. **BLOCKLINGER, BENJAMIN F.**, October 4, 1897, 1st Regiment.
Pvt. co. A, 4 regt. I. N. G., Dec. 1, 86; corp. Aug. 9, 89; 1 sergt. April 24, 90; 1 lt. July 30, 90; capt. and insp. s. a. p. 1 regt. March 9, 93; res. May 26, 94; capt. co. A, 1 regt. June 11, 95; maj. 1 regt. Oct. 4, 97.

Surgeons

1. **ROBERTSON, CHARLES M.**, August 1, 1890, 2d Regiment.
Pvt. Iowa State university bat. Sept., 82; sergt. Sept., 83; adjt. Sept., 84; maj. and surg. 2 regt. I. N. G., Aug. 1, 90; reappointed June 28, 92; reappointed Feb. 12, 97.
2. **WRIGHT, ARTHUR L.**, June 18, 1892, 1st Regiment.
Pvt. co. E, 1 regt. I. N. G., April 10, 84; surg. 1 regt. July 1, 84; maj. 1 regt. Sept. 12, 86; term expired Sept. 12, 91; surg. 1 regt. June 18, 92; reappointed June 18, 97.
3. **SHERMAN, JAMES A.**, December 4, 1894, 4th Regiment.
Asst. surg. 4 regt. I. N. G., Aug. 1, 92; surg. 4 regt. Dec. 4, 94.
4. **MATTHEWS, WILLARD S. H.**, August 7, 1895, 3d Regiment.
Asst. surg. 3 regt. June 22, 94; surg. Aug. 7, 95.

Assistant Surgeons.

1. **GUTHRIE, JAMES R.**, June 18, 1892, 1st Regiment.
Reappointed June 18, 97.
2. **HARRIMAN, JOHN W.**, March 12, 1894, 2d Regiment.
Pvt. co. H, 6 regt. I. N. G., April 30, 80; served three years; capt. and asst. surg. 3 regt. March 12, 94.
3. **MORSE, WILLIAM E. H.**, December 4, 1894, 4th Regiment.
Add. asst. surg. 4 regt. I. N. G., Aug. 2, 92; asst. surg. 4 regt. Dec. 4, 94.
4. **BARRINGER, JOSEPH C.**, September 10, 1894, 3d Regiment.
Capt. and add. asst. surg. 3 regt. I. N. G., Sept. 10, 94; asst. surg. Aug. 8, 95.

Additional Assistant Surgeons.

1. KNOTT, VAN BUREN, December 4, 1894, 4th Regiment.
Pvt. co. H, 6 regt. I. N. G., dec 31, 88; dis. dec. 29, 92; capt. and add. asst. surg. 4 regt. dec. 4, 94.
2. MARTINDALE, EDWARD L., April 8, 1895, 1st Regiment.
Pvt. co. L, 1 regt. I. N. G., July 30, 94; capt. and add. asst. surg. 1 regt. april 8, 95.
3. FINDLEY, PARK A., August 18, 1895, 8d Regiment.
Pvt. co. A, 3 regt. I. N. G., July 6, 91; hos. steward 3 regt. July 17, 93; 1 lt. and add. asst. surg. 3 regt. aug. 13, 95.
4. ROBERTS, FRANCE O., May 7, 1896, 2d Regiment.
1 lt. and add. asst. surg. 2 regt. may 7, 96.

Chaplains.

1. GREEN, T. E., January 8, 1890, 1st Regiment.
App. chaplain 1 regt. Jan. 6, 90; re-app. June 18, 92; reappointed June 18, 97
2. PECK, EDWARD W., August 22, 1896.
3. BRUSH, FRANK E., March 20, 1897, 2d Regiment.
4. STRICKLAND, CHARLETON H., July 8, 1897.

Inspectors Small Arms Practice.

1. THRIFT, WILLIAM H., June 11, 1890, 1st Regiment.
Pvt. co. D, 16 Ia. inf., dec. 2, 61; dis. by reason of wound nov. 21, 62; pvt. Northern Border brigade June, 63; must. out Jan. 1, 64; pvt. co. D. 44 Ia. inf., June 1, 64; must. out sept. 15, 64; enlisted pvt. co. H 4 reg. I. N. G., July, 77; capt. feb. 20, 78; insp. gen. I. N. G., Jan 27, 80; col. 4 regt. aug. 8, 81; resigned oct. 19, 83; capt. co. A, 4 regt., oct. 13, 85; res. oct. 26, 87; capt. co. A, 4 regt. June 11, 90; trs. to 1 regt. april 30, 92; term expired June 11, 95; capt. and insp. s. a. p. 1 regt. June 18, 95.
2. KEMBLE, CHARLES W., May 17, 1894, 2d Regiment.
Pvt. co. C, 2 regt. I. N. G., feb. 15, 87; corp.; sergt.; 1 lt. and bat. adjt. 2d regt. nov. 22, 93; capt. and insp. s. a. p. 2 regt. may 17, 94.
3. LIGGETT, JOSEPH D., September 10, 1894, 3d Regiment.
Pvt. co. A, 3 regt. I. N. G., July 12, 86; re-enlisted July 1, 91; capt. and insp. s. a. p. 3 regt. sept. 10, 94.
4. SMITH, WILLIAM F., July 8, 1897, 4th Regiment.
Pvt. co. C, 6 regt. I. N. G., nov. 26, 84; 2 lt. dec. 1, 84; 1 lt. June 8, 87; resigned June 8, 89; enlisted June 10, 89; 2 sergt. July 4, 89; insp. s. a. p. 4 regt. July 8, 97.

Regimental Adjutants.

1. MCCOLLOM, CHESTER O., May 24, 1892, 1st Regiment.
Pvt. co. B, 2 regt. Mich. N. G., 76-80; 2 lt. co. E, 1 regt. I. N. G., aug. 4, 87; 1 lt. aug. 26, 90; 1 lt. and adjt. 1 regt. may 11, 91; capt. and adjt. 1 regt. may 24, 92. Reappointed May 24, '97.
2. GOEDECKE, FREDERICK O., February 23, 1894, 2d Regiment.
Pvt. co. H, 2 regt. I. N. G., June 30, 86; chief trumpeter 2 regt. dec. 1, 90; capt. and adjt. 2 regt. feb. 26, 94.
3. HILLS, FRED A., July 8, 1897, 4th Regiment
Pvt. co. H, 3 regt. I. N. G., July 15, 87; trs. to 6 regt; corp. July 25, 92; trs. to 4 regt. 92; sergt. dec. 19, 92; 1 sergt. feb. 19, 94; 2 lt. June 18, 94; 1 lt. april 23, 95; capt. and reg. adjt. 4 regt. July 8, 97.

Battalion Adjutants.

1. DUNLAP, JOHN A., March 31, 1890, 2d Regiment.
1 lt. co. A, 2 regt. I. N. G., march 31, 90; 1 lt. and bat. adjt 2 regt. march 12, 94.
2. REED, GEORGE A., December 9, 1891, 3d Regiment.
Pvt. co. A, 3 regt. I. N. G., July 7, 87; corp. aug. 89; sergt. July 13, 89; 1 sergt. July 6, 91; 2 lt. aug. 3, 91; 1 lt. dec. 9, 91; capt. and q. m. 1 brig. march 1, 92; res. July 13 93; 1 lt. and bat. adjt. 3 regt. July 13, 93.

3. HYATT, NORMAN P., July 2, 1892, 4th Regiment.
2 years Cornell college; 3 years Iowa State university; Pvt. co. C, 6 regt. I. N. G., July, 88; sergt. Jan. 91; 1 lt. and bat. adjt. 4 regt. July 2, 92.
4. BELL, WILLIAM, July 5, 1892, 3d Regiment
Drum major 5 regt. I. N. G., Aug. 20, 88, to 92; 1 lt. and bat. adjt. 3 regt. July 5, 92; reapp. July 12, 97.
5. JAEGGI, A. M., April 3, 1893, 1st Regiment
Pvt. co. A, 4 regt. I. N. G., Dec. 17, 85; corp. July 25, 88; sergt. March 12, 90; 2 lt. July 11, 90; trs. to 1 regt. April 30, 92; 1 lt. April 3, 93; bat. adjt. 1 regt. June 2, 97.
6. FRANOE, JAMES C., June 8, 1894, 2d Regiment.
Pvt. co. M, 2 regt. I. N. G., May 31, 88; bat. adjt. 2 regt. June 3, 94.
7. REED, ERVIN E., September 1, 1894, 1st Regiment.
Four years Iowa Agricultural college, graduating as 1 maj. 1895; 1 lt. and bat. adjt. 1 regt. I. N. G., Sept. 1, 94.
8. RULE, ARTHUR L., October 14, 1895, 4th Regiment.
Pvt. cadet Shattuck mil. school, Faribault, Minn., Sept., 92. corp. Sept., 93; sergt. Nov., 93; capt. Sept., 94; mus. co. A., 6 regt. I. N. G., Aug. 9, 97; trs. to 4 regt. April 30, 92; sergt.-maj. 4 regt. Aug. 4, 92; 1 lt. and bat. adjt. 4 regt. Oct. 14, 95.
9. HENRY, CLAUD M., July 8, 1897, 4th Regiment.
2 lt. co. K, 4th regt. June 14, 94; bat. adjt. 4 regt. July 8, 97.

Quartermasters.

1. HUISKAMP, HERMAN J., June 28, 1891, 21 Regiment.
Mus. co. A, 2 regt. I. N. G., Jan. 13, 91; 1 lt. and bat. adjt. 2 regt. June 28, 92; 1 lt. and q. m. 2 regt. Feb. 25, 94.
2. MCKEROHER, WILLIAM M., June 1, 1893, 4th Regiment.
Pvt. co. H, 3 regt. I. N. G., July 3, 86; corp.; sergt.; trans. to 6 regt.; trans. to 4 regt. 92; 1 lt. and q. m. 4 regt. June 1, 96.
3. WOODRING, FRANK, W., January 23, 1893, 1st Regiment.
Enlisted as Pvt. co. F, 4 regt. I. N. G., Sept. 19, 89; 5 sergt.: com. sergt.; q. m. sergt. 1 regt. June 18, 92; 1 lt. and q. m. 1 regt. Jan. 23, 95.
4. OADY, JOHN D., July 23, 1895, 3d Regiment.
Pvt. co. H, 3 regt. I. N. G., July 11, 89; corp. Aug. 16, 90; q. m. sergt. 3 regt. March 4, 91; 1 lt. and q. m. 3 regt. July 23, 95.

Commissaries.

1. WILSON, CHARLES J., January 12, 1895, 2d Regiment.
Pvt. co. D, 2 regt. I. N. G., April 18, 78; re-enlisted May 5, 81; re-enlisted June 22, 83; q. m. sergt. 2 regt. Jan. 1, 88; com. of sub. 2 regt. Jan. 12, 95.
2. MARINER, JOSEPH B., January 19, 1895, 3d Regiment.
Pvt. co. E, 5 regt. I. N. G., July 18, 81; sergt.; ord. sergt. 5 regt. July 2, 91; com. sergt. 3 regt. April 30, 92; 1 lt. and com. of sub. 3 regt. Jan. 19, 93.
3. GOODWIN, CHARLES S., January 23, 1895, 1st Regiment.
Pvt. co. G, 1 regt. I. N. G., Nov. 26, 87; com. sergt. 1 regt. June 1, 88; capt. and com. of sub. Aug. 23, 92; term expired Nov. 23, 94; 1 lt. and com. of sub. 1 regt. Jan. 23, 95.
4. BROWN, EDWIN H., May 1, 1895, 4th Regiment.
Pvt. co. H, 6 regt. I. N. G., July 19, 86; ord. sergt. 4 regt. Aug. 1, 92; bat. adjt. 4 regt. May 1, 95; com. of sub. 4 regt. July 8, 97.

Engineer and Signal Officers.

1. WILSON, JAMES S., December 15, 1894, 4th Regiment.
Pvt. co. E, 4 regt. April 14, 94; 1 lt. and eng. and sig. off. 4 regt. Dec. 15, 94.

2. TARKINGTON, ALBERT P., January 23, 1895, 1st Regiment.
Corp. co. E, 1 regt. I. N. G., april 13, 91; 2 lt. oct. 30, 93; maj. and eng. and sig. off. 2 brig.
sept. 1, 94; term expired nov. 23, 94; 1 lt. and eng. and sig. off. 1 regt. jan. 23, 95.
3. SWEINHART, OLAUDE, May 19, 1896, 3d Regiment.
3 yrs. State University of Iowa; pvt. co. M, 2 regt. I. N. G., march 24, 94; sig. sergt.
3 regt. june 30, 95; 1 lt. and eng. and sig. off. may 19, 96.

Captains.

1. MOUNT, CHARLES V., June 24, 1892, Company E, 3d Regiment.
Pvt. co. D, 8 inf. sept. 16, 61; corp. april, 68; re-enlisted jan. 1, 64; sergt. nov. 3, 65; dis.
april 20, 66; capt. Vinton zouaves aug. 12, 71; lt. col. 1 regt. I. S. G. feb. 23, 76; col.
1 regt. I. S. G. april 23, 77; maj.-gen. I. N. G., may 15, 78; capt. co. E, 5 regt. june
24, 82; promoted to col. july 3, 91; resigned april 18, 93, for reorganization; re-
elected col. 3 regt. april 30, 92; resigned aug. 27, 95; capt. co. E, 3 regt. aug. 24, 95.
2. MILLER, MARCELLUS, February 14, 1899, Company I, 3d Regiment.
Pvt. bat. H, 3 U. S. art. aug. 13, 70; corp. march, 73; sergt. dec. 22, 74; dis. aug. 13, 75;
pvt. co. I, 5 regt. I. N. G., dec. 15, 86; 1 lt. jan. 15, 87; capt. feb. 14, 89; trans. to 3
regt. april 30, 92; re-elected capt. co. I, 3 regt. feb. 14, 94.
3. MOORE, STERLING P., May 30, 1891, Company B, 3d Regiment.
Pvt. co. B, 5 regt. I. N. G., july 31, 83; 1 lt. oct. 26, 85; resgd. cct. 18, 88; capt. may
30, 91; trans. to 3 regt. april 30, 92; re-elected may 30, 95.
4. ROOT, CHARLES L., June 22, 1893, Company L, 1st Regiment
Cornell college 73-76; capt. co. L, 1 regt. I. N. G., june 22, 92; re-elected june 22, 97.
5. WORTHINGTON, EMORY O., May 5, 1893, Company H, 3d Regiment.
Pvt. co. H, 3 regt. I. N. G., july 15, 89; sergt. aug. 2, 89; 2 lt. feb. 23, 92; 1 lt. march 28,
93; capt. may 5, 93.
6. ROZIENE, FREDERICK B., June 1, 1893, Company D, 1st Regiment.
Pvt. co. F, 6 regt. I. N. G., 87; sergt. 88; 2 lt. july 1, 90; 1 lt. june 13, 91; res. aug. 4, 92;
bat. adjt. 1 regt. sept. 24, 92; capt. co. D, 1 regt. june 1, 93.
7. SHAW, ARVIN B., July 23, 1893 co. K 3d Regiment.
Four years in Iowa Agricultural College Cadets, 73 to 76; capt. co. C, 3 regt., july
22, 93.
8. OLARK, JESSE W., October 18, 1893, Company M, 3d Regiment.
Cadet capt. Iowa Wesleyan university; sergt.-maj. 3 bat. 3 regt. I. N. G., june 3, 93;
capt. co. M, 3 regt., oct. 18, 93; brevt. major, jan. 29, 97, under G. O. 19, series 1896.
9. FISHER, FRANK R., October 27, 1893, Company B, 1st Regiment.
Pvt. co. B, 4 regt. I. N. G., july 6, 88; sergt. july 26, 90; 2 lt. july 19, 91; 1 lt. jan. 23, 92;
tra. to 1 regt. april 30, 92; capt. oct. 27, 93.
10. KIRK, WILLIAM A., November 29, 1893, Company L, 4th Regiment.
2 lt. co. L, 4 regt. I. N. G., july 23, 92; 1 lt. april 6, 93; capt. nov. 29, 93.
11. JOHNSON, ELZA O., December 8, 1893, Company M, 1st Regiment.
Corp. Iowa State university 90; sergt. 91; 1 lt. 93; capt. co. M, 1 regt. I. N. G., dec. 8, 93
12. KREGER, EDWARD A., December 27, 1893, Company M, 4th Regiment.
Pvt. co. D, Iowa Agricultural college bat., 1887; sergt. co. A, feb. 88; 1 sergt. july, 88;
1 lt. co. O feb. 89; capt. feb. 90; maj. oct. 90; capt. co. M, 4 regt. I. N. G., dec. 27,
93; resgn. oct. 16, 94; maj. and eng. and sig. off. 2 brig. nov. 23, 94; capt. co. M, 4
regt., nov. 23, 95.
13. CAUGHLAN, HARRY H., January 5, 1894, Company G, 2d Regiment.
Pvt. co. G, 2 regt. I. N. G., june 2, 87; sergt. july 2, 88; 1 sergt. jan. 1, 89; 1 lt. june 8,
91; capt. jan. 5, 94.
14. NORRIS, ARTHUR O., January 15, 1894, Company K, 2d Regiment.
Pvt. co. G, 3 regt. I. N. G., jan. 23, 88; corp; 2 lt. dec. 26, 91; trans. to co. K, 2 regt., april
30, 92; 1 lt. aug. 16, 92; capt. jan. 15, 94.
15. BISBEE, SUMNER T., March 5, 1894, Company A, 3d Regiment.
1 sergt. co. A, 3d regt. I. N. G., march 31, 90; capt. march 5, 94.

16. BANYARD, JOHN E., April 18, 1894, Company B, 4th Regiment.
Pvt. co. E, 3 Mo. vol. inf., sept 7, 61; must. out dec. 9, 61; Pvt. co. H, 1 Mo. vol. inf.,
jan. 10, 62; sergt. 63; Pvt. co. E, 3 regt. I. N. G., 88; sergt. July 21, 88; 2 lt. May 12,
89; 1 lt. May 12, 91; trans. to co. B, 4 regt., April 30, 92; Capt. co. B, 4 regt., April
18, 94.
17. ROWELL, LOUIS J., May 23, 1891, Company F, 1st Regiment.
Two years State University of Iowa; Pvt. co. B, 1 regt. I. N. G., Feb. 18, 88; trans. to co.
M, 2 regt., April 30, 92; 2 lt. July 29, 92; Capt. May 28, 94; trs. to co. F, 1st regt. Dec.
10, 96.
18. REFSELL, PETER O., June 14, 1894, Company K, 4th Regiment.
Capt. co. K, 4 regt. I. N. G., June 14, 94.
19. EVANS, GEORGE A., January 13, 1895, Company O, 1st Regiment.
Enl. Baker Guards Aug., 74; dis. March, 75; enl. co. A, 1 regt. I. N. G., Aug., 75; sergt.,
Jan., 76; dis. June, 76; enl. co. F, 1 regt., Jan., 77; sergt. Dec., 77; must. out Nov.,
80; enl. co. U, 1 regt., Nov. 1, 83; corp. Dec. 10, 83; sergt. Aug. 4, 84; 1 sergt. March
26, 86; 1 lt. Aug. 31, 88; Capt. Jan. 13, 95.
20. CHANTLAND, WILLIAM T., January 21, 1895, Company G, 4th Regiment.
In bat. State University of Iowa, Pvt. 88; corp. 89; 1 sergt. 90; Capt. 91; 1 lt. co. G, 6
regt. I. N. G., Feb. 13, 92; trans. to 4 regt. April 30, 92; Capt. Jan. 31, 95.
21. RINEHART, CHARLES H., May 6, 1895, Company L, 2d Regiment.
Pvt. co. B, 3 regt. I. N. G., April 4, 90; corp. Jan. 2, 92; trans. to co. L, 2 regt., April 30
92; sergt. March 16, 94; 2 lt. July 16, 94; Capt. May 6, 95.
22. ODLE, DAVID M., July 23, 1895, Company E, 4th Regiment.
Pvt. co. E, 6 regt. I. N. G., June 23, 91; 1 sergt. April, 92; trans. to 4 regt. April 30, 92;
1 lt. June 5, 93; Capt. July 22, 95.
23. BUTTERFIELD, LOUIS K., September 27, 1895, Company D, 3d Regiment.
2 lt. co. D, 3 regt. I. N. G., July 11, 93; Capt. Sept. 27, 95.
24. STEEPY, WILLIAM F., November 12, 1895, Company O, 3d Regiment.
Corp. co. O, 5 regt. I. N. G., April 19, 89; sergt. April 19, 92; trans. to 3 regt. April 30,
92; 1 sergt. Sept. 1, 93; 2 lt. Jan. 3, 95; 1 lt. July 8, 95; Capt. Nov. 13, 95.
25. LEE, JESSE W., December 14, 1895, Company O, 4th Regiment.
Pvt. co. O, 6 regt. I. N. G., 88; corp. 90; 2 lt. March 16, 91; 1 lt. Dec. 31, 91; trans. to 4
regt. April 30, 92; Capt. Dec. 14, 95.
26. PRYOR, WILL O., March 16, 1896, Company L, 3d Regiment.
Pvt. co. A, 5 regt. I. N. G., Aug. 90; corp.; sergt.; trans. to co. L, 3d regt., April 30, 92;
2 lt. April 3, 93; Capt. co. L, 3 regt., March 16, 95.
27. KEATING, WILLIAM H., April 17, 1896, Company F, 3d Regiment.
Pvt. co. H, 3 regt. I. N. G., June 20, 88; dis. May 5, 90; trans. to 6 regt. 89.
Capt. co. F, 3 regt. April 7, 96.
28. FOSTER, GEORGE S., May 27, 1896, Company F, 4th Regiment.
2 1/2 yrs. Iowa State university; 1 lt. co. F, 4 regt., I. N. G., Jan. 22, 96; Capt. May 27, 96.
29. ALLEN, HUBERT A., June 4, 1896, Company E, 1st Regiment.
1 yr. Iowa Agricultural college; Pvt. co. H, 4 regt. I. N. G., Feb. 24, 90; 1 lt. Dec. 10, 91;
mus. out with co. Dec. 16, 92; Capt. co. E, 1 regt., June 4, 96.
30. HAYNE, HENRY C., June 26, 1896, Company E, 2d Regiment.
Pvt. co. E, 2 regt. I. N. G., June 15, 85; corp. June, 88; 1 sergt. Dec., 89; re-enl. June 14,
90; 1 sergt. July 91; 1 lt. Aug. 6, 91; Capt. June 2, 92; resgn. Dec., 16, 93; drum maj.
3 regt. band, July 23, 95; Capt. co. E, 2 regt. June 26, 96.
31. HARVEY, DAVID W., October 15, 1896, Company D, 2d Regiment.
Pvt. co. D, 2 regt. I. N. G., March 22, 92; 2 lt. Nov. 29, 93; Capt. Oct. 15, 96.
32. SORTOR, A. L., November 16, 1896, Company A, 4th Regiment.
Pvt. co. O, 3 regt. I. N. G., March 3, 83; comsy. sergt. 3 regt. April 5, 87; dis. Aug 7, 89.
Capt. co. A, 4 regt. Nov. 16, 93.

33. HEATON, WILSON G., December 13, 1893, Company M, 2d Regiment.
1 lt. Parson's College Athletic Cadets, 87; capt. 88; Pvt. co. A, 3 regt. I. N. G., Jan. 21;
88; corp. June, 88; dis. March 24, 90; capt. co. M, 2 regt. Dec. 18, 95.
34. DALZELL, THOMAS C., December 23, 1896, Company B, 3d Regiment.
Pvt. co. B, 3 regt. I. N. G., Oct. 22, 91; corp. Sept. 1, 92; serg. Aug. 30, 93; 1 lt. Jan. 15, 94,
capt. Dec. 28, 95.
35. ROSS, HERBERT G., March 22, 1897, Company K, 1st Regiment.
Pvt. co. H, 1 regt. I. N. G., Aug. 2, 88; corp. Jan. 19, 91; trans. to co. K, 1 regt. April 30,
92; sergt. Aug. 22, 92; trans. to co. K, 1 regt. June 7, 94; 2 lt. May 4, 93; capt. March
22, 97.
36. CHAMBERS FRED C., April 2, 1897, Company F, 2d Regiment.
Pvt. co. F, 2 regt. I. N. G., March 20, 90; corp. June 8, 93; 1 lt. Feb. 20, 92; capt. April
2, 97.
37. BARGER, WILL B., April 2, 1897, Company H, 2d Regiment.
Pvt. co. H, 2 regt. I. N. G., April 23, 92; 1 lt. June 25, 95; capt. April 2, 97.
38. HULL, JOHN A., April 13, 1897, Company H, 3d Regiment.
New York Military Academy; 4 years State University of Iowa; Pvt. co. H, 3 regt.,
July 15, 89; dis. Sept. 2, 93; bat. sergt.-maj. July 17, 91; reg. sergt.-maj. July 28, 94;
2 lt. co. H, 3 regt., July 26, 95; 1 lt. Dec. 31, 95; capt. co. A, 3 regt., April 13, 97.
39. PARKER, WILLIAM B., April 30, 1897, Company D, 4th Regiment.
Pvt. co. D, 4 regt. I. N. G., June 19, 93; corp. Jan. 17, 94; sergt. March 25, 95; 1 sergt.
Jan. 11, 95; 1 lt. July 8, 96; capt. April 30, 97.
40. GOOCH, HARRY A., May 3, 1897, Company H, 4th Regiment.
Pvt. co. H, 4th regt. I. N. G., Nov. 21, 92; corp. May 29, 93; sergt. July 12, 93; 2 lt. April
22, 95; capt. May 2, 97.
41. STEWART, ALBERT G., June 24, 1897, Company I, 1st Regiment.
Pvt. co. I, 4 regt. I. N. G., May 14, 78; corp. Aug., 79; sergt. Feb., 80; dis. and re-enlisted
pvt. July 17, 81; capt. Aug. 8, 81; col. 4 regt. Nov. 23, 83; re-com. Dec. 11, 93; resigned
April 30, 92; capt. co. I, 1 regt. June 24, 97.
42. IOKIS, WARREN H., July 20, 1897, Company G, 3d Regiment.
43. CHERRY, EUGENE F. T., July 28, 1897, Company I, 2d Regiment.
Pvt. co. C, 3 regt. I. N. G., April 15, 89; corp. Sept. 29, 91; trans. to co. I, 2 regt. April 30,
92; sergt. May 21, 94; 2 lt. March 25, 95; 1 lt. Sept. 30, 95; capt. July 28, 97.
44. RINGLAND, EDmund A., August 17, 1897, Company I, 4th Regiment.
Pvt. co. A, 1 regt. I. N. G., May 25, 91; trans. to co. I, 4 regt. April 30, 92; sergt. July 25,
92; 2 lt. Feb. 5, 95; capt. Aug. 17, 97.
45. FLYNN, WILLARD M., December 6, 1897, Company A, 1st Regiment.
Pvt. co. A, 4 regt. I. N. G., July 2, 90; corp. Sept. 14, 92; trans. to 1st regt. April 30, 92;
sergt. Aug. 20, 94; 1 sergt. April 10, 95; 2 lt. May 7, 97; 1 lt. June 22, 97; capt. Dec. 6, 97.
46. ALDRICH, CHARLES S., December 7, 1897, Company H, 1st Regiment.
Three yrs. State University of Iowa as Pvt., corp., sergt. and 1 lt.; Pvt. co. B, 1 regt.
I. N. G., Feb. 18, 88; corp., 91; trans. to co. M, 2 regt. April 30, 92; sergt., 92; re-en-
listed April 1, 93; 2 lt. May 28, 94; 1 lt. Apr. 8, 95; resigned May 29, 93; 1 lt. co. H, 1
regt. June 4, 97; capt. Dec. 7, 97.
47. BISHOP, FRANK W., Jan. 11, 1898, co. C, 2d regt.
Enlisted Ill. N. G. Jan. 3, 87; dis. as corp. Jan. 3, 90; enlisted in 2 U. S. Inf. Feb. 4,
90; disc. as sergt. Feb'y 4, 95; 1 lt. and bat. adjt. 2 regt. I. N. G. May 29, 95; capt.
co. C, 2 regt. Jan. 11, 98.

First Lieutenants.

1. POSTON, JOHN T., August 9, 1889, Company B, 3d Regiment.
Pvt. co. B, 5 regt. I. N. G., 79; corp. 80; color sergt. 5 regt., 81-84; re-enlisted Pvt. co.
B, 5 regt., 88; 1 lt. Aug. 9, 89; trans. to 3d regt. April 30, 92; re-elected Sept. 25, 94.
2. DINGES, CHARLES V., July 30, 1892, Company I, 3d Regiment.
Pvt. co. I, 5 regt. I. N. G. Dec. 15, 86; sergt. Jan. 1, 88; 2 lt. Feb. 14, 89; trans. to 3 regt.
April 30, 92; 1 lt. July 3, 93; re-elected Aug. 7, 97.

3. TRAER, JAMES F., April 10, 1893, Company G, 1st Regiment.
Pvt. co. G, 1 regt. I. N. G., nov. 23, 87; corp. dec. 12, 87; must. out june 30, 88; re-enlisted july 1, 90; sergt. dec. 10, 90; 1 sergt. june 1, 91; 1 lt. april 10, 92.
4. PEAIRS, EMERSON C., July 23, 1893, Company K, 3d Regiment.
Pvt. co. B, 5 regt. I. N. G., july, 84; dis. may, 85; 1 lt. co. K, 3 regt. july 22, 93.
5. FRENCH WILLIAM HARRY., October 18, 1893, Company M, 3d Regiment.
Four years Iowa Wesleyan university: 1 lt. co. M, 3 regt. I. N. G., oct. 18, 92.
6. ECKERS, FRANK W., January 5, 1894, Company G, 2d Regiment.
Pvt. co. G, 2 regt. I. N. G., july 17, 88; corp. jan. 1, 90; sergt. jan. 1, 91; 1 sergt. june 23, 91; sergt. maj. 3 bat. 2 regt. oct. 1, 92; 2 lt. co. G, 2 regt. june 12, 93; 1 lt. jan. 5, 94
7. MCKEAN, JOHN, April 18, 1894, Company B, 4th Regiment.
Pvt. co. E, 3 regt. I. N. G., may 6, 89; corp. june 27, 92; trans. to co. B. 4 regt. april 30, 92; 2 lt. may 29, 93; 1 lt. april 18, 94.
8. KELLER, ADELBERT H., June 14, 1894, Company K, 4th Regiment.
Pvt. co. B. 1 regt. I. N. G., may 30, 87; dis. june 18, 90; 1 lt. co. K, 4 regt. june 14, 94.
9. WALTERS, WILLIAM H., September 22, 1894, Company E, 3d Regiment.
Pvt. co. E, 5 regt. I. N. G., sept. 1, 81; corp.; sergt.; 1 sergt.; trans. to 3 regt. april 30, 92; 2 lt. nov. 18, 93; 1 lt. sept. 22, 94.
10. POMEROY, D'FOREST, November 22, 1894, Company L, 4th Regiment.
Pvt. co. L, 4 regt. I. N. G., july 23, 92; corp. april 27, 93; sergt. jan. 18, 94; 1 lt. nov. 22, 94.
11. GATES, ERNEST P., January 21, 1895, Company G, 4th Regiment.
Pvt. co. G, 6 regt. I. N. G., feb. 13, 92; trans. to 4 regt. april 30, 92; corp. aug. 8, 92; sergt. nov. 7, 92; 1 sergt. march 28, 93; 2 lt. july 19, 94; 1 lt. jan. 21, 95.
12. WHEELER, FRANK D., February 5, 1895, Company I, 4th Regiment.
Pvt. co. A, 1 regt. I. N. G., june 30, 90; corp. july 10, 91; trans. to co. I, 4 regt. april 30, 92; sergt. may 15, 92; 2 lt. july 25, 92; 1 lt. feb. 5, 95.
13. KENNEDY, HENRY T., May 6, 1895, Company L, 2d Regiment.
Pvt. co. B, 3 regt. I. N. G., oct. 12, 91; trans. to co. L, 2 regt. april 30, 92; sergt. march 16, 94; 1 lt. may 6, 95.
14. WILKINSON, WILLIAM H., July 23, 1895, Company E, 4th Regiment.
Pvt. co. E, 6 regt. I. N. G., oct. 21, 86; re-enlisted oct. 21, 91; 2 lt. march 8, 92; res. march 16, 92; 1 lt. co. E, 4 regt. july 22, 95.
15. SHARDLOW, WILLIAM, November 22, 1895, Company M, 4th Regiment.
Pvt. co. M, 4 regt. I. N. G., dec. 23, 93; corp. feb. 8, 94; sergt. nov. 22, 94; 2 lt. june 25, 95; 1 lt. nov. 22, 95.
16. BASS, GEORGE E., December 14, 1895, Company O, 4th Regiment.
Two and one-half years Iowa Agricultural college; pvt. co. O, 6 regt. I. N. G., oct. 12, 88; trans. to 4 regt. april 30, 92; sergt. aug. 1, 93; 2 lt. feb. 22, 94; 1 lt. dec. 14, 95.
17. ELLSWORTH, JESSE J., February 3, 1896, Company F, 3d Regiment.
Pvt. co. F, 3 regt. I. N. G., july 8, 90; corp. april 25, 91; sergt. aug. 5, 91; coms'y. sergt. 3 regt. oct. 20, 91; ord. sergt. 3 regt. april 30, 92; 1 lt. co. F, 3 regt. feb. 3, 95.
18. SACKBIDER, OLARENOC, February 7, 1896, Company M, 1st Regiment.
Pvt. co. M, 1 regt. I. N. G., feb. 14, 95; 1 lt. feb. 7, 95.
19. LONG, LEE, February 13, 1896, Company A, 4th Regiment.
Pvt. co. A, 6 regt. I. N. G., may 28, 90; trans. to 4 regt. april 30, 92; 2 lt. aug. 12, 95; 1 lt. feb. 13, 95.
20. McROBERTS, PETER W., May 4, 1896, Company K, 1st Regiment.
Pvt. co. H, 1 regt. I. N. G., june 22, 86; corp. april 19, 90; sergt. jan. 19, 91; tra. to co. K, 4 regt., april 30, 92; 2 lt. march 22, 93; tra. to 1 regt. june 7, 94; 1 lt. may 4, 95.
21. DANFORTH, CALVIN A., May 15, 1896, Company D, 1st Regiment.
Pvt. co. D, 1 regt. I. N. G., july 30, 92; 2 lt. may 7, 94; 1 lt. may 15, 95.

22. OOTTON, CHARLES W., June 15, 1896, Company B, 1st Regiment.
Pvt. co. B, 4 regt. I. N. G., feb. 3, 90; tra. to co. B, 1 regt. april 30, 93; corp. july 10, 93; sergt., dec. 7, 93; 1 lt. june 15, 96.
23. DOLSEN, FRANK T., June 16, 1896, Company C, 2d Regiment.
Pvt. co. C, 3 regt. I. N. G., july 26, 87; 1 lt. june 16, 96.
24. GUNSOLUS, FRANK H., June 23, 1896, Company F, 1st Regiment.
State University of Iowa; pvt. co. B, 1 regt. jan. 4, 90; corp.; sergt.; tra. to co. M, 2 regt. april 30, 93; 2 lt. april 8, 95; 1 lt. june 23, 96; tra. to co. F, 1 regt.; dec. 10, 96.
25. COLE, OSCAR M., June 26, 1896, Company E, 2d Regiment.
Pvt. co. E, 2 regt. I. N. G., may 1, 88; must. out june 6, 90; re-enlisted june 14, 90; dis. june 14, 95; re-enlisted june 14, 95; 2 lt. july 8, 95; 1 lt. june 26, 96.
26. ABEL, BURDETTE A., June 26, 1896, Company K, 2d Regiment.
3 years State Normal school; pvt. co. K, 2 reg. aug. 16, 92; corp. march 3, 94; sergt. march 7, 95; 2 lt. dec. 30, 95; 1 lt. june 26, 96.
27. CARTER, CHARLES, December 18, 1896, Company M, 2d Regiment.
28. HENDER, ALFRED B., December 28, 1896, Company B, 2d Regiment.
1 year Cornell college; pvt. co. B, 2 regt. I. N. G., oct. 1, 92; corp. may, 93; sergt. june, 94; 1 sergt. aug. 3, 95; 1 lt. dec. 28, 96.
29. ROLLINS, THOMAS H. R., December 28, 1896, Company A, 2d Regiment.
Pvt. co. A, 2 regt. I. N. G., july 3, 91; sergt. july 7, 93; 2 lt. march 5, 94; 1 lt. dec. 28, 96.
30. DULL, HARRY B., January 18, 1897, Company C, 3d Regiment.
Pvt. co. C, 3 regt. I. N. G., may 23, 94; corp. july 13, 95; sergt. april 16, 96; 1 sergt. may 23, 96; 1 lt. jan. 18, 97.
31. COMPTON, FRANK M., February 2, 1897, Company L, 3d Regiment.
Pvt. co. A, 5 regt. I. N. G., may 3, 87; corp.; sergt.; tra. to co. L, 3 regt. april 30, 92; bat. sergt.-major 3 regt., 92; 1 lt. and bat. adjt. may 26, 93; resigned aug., 95; re-enlisted co. L, 3 regt., april 7, 96; 1 lt. feb. 2, 97.
32. HOLLINGSWORTH, LIVINGSTON, February 2, 1897, Company D, 2d Regiment.
Pvt. co. D, 2 regt. I. N. G., april 10, 86; corp. june 8, 88; sergt. aug. 1, 89; 2 lt. may 7, 91; resigned june 5, 93; re-enlisted march 14, 93; 1 lt. feb. 2, 97.
33. HOOVER, MILES R., March 26, 1897, Company D, 3d Regiment.
Pvt. co. D, 3 regt. I. N. G., july 11, 95; 2 lt. may 4, 96; 1 lt. march 26, 97.
34. DAVIS, HERBERT, April 2, 1897, Company F, 2d Regiment.
Pvt. co. F, 2 regt. I. N. G., aug. 3, 89; corp. june 8, 92; 2 lt. feb. 20, 93; 1 lt. april 2, 97.
35. WHITLOCK, GEORGE E., April 2, 1897, Company H, 2d Regiment.
Pvt. co. H, 2 regt. I. N. G., april 22, 95; 2 lt. june 23, 95; 1 lt. april 2, 97.
36. CATES, ARTHUR B., April 17, 1897, Company E, 1st Regiment.
Pvt. co. H, 4 regt. I. N. G., june 23, 89; corp.; sergt.; must. out with co. dec. 16, 92; pvt. co. E, 1 regt. june 6, 96; 1 lt. april 17, 97.
37. MUIR, DAVID, April 30, 1897, Company D, 4th Regiment.
Pvt. co. D, 4 regt. I. N. G., june 26, 94; corp. march 26, 95; 2 lt. july 17, 95; 1 lt. apr. 30, 97.
38. GROOM, ALBERT M., May 21, 1897, Company A, 3d regiment.
Pvt. co. A, 3 regt. I. N. G., july 29, 89; corp. aug. 3, 91; sergt. feb. 12, 92; 2 lt. may 9, 93; elected capt. may 20, 95, declined; 1 lt. nov. 18, 95; resign. jan. 18, 97; en. co. A, 3 regt. jan. 26, 97; lt. may 21, 97.
39. NICHOLS, ROSS A., June 24, 1897, Company I, 1st Regiment.
Pvt. co. E, 9 regt. I. N. G., may 15, 78; re-enl. in co. I, 4 regt. aug. 8, 81; 4 sergt. sept., 81; 2 sergt. nov., 81; 1 sergt. june, 83; 1 lt. july 19, 86; capt. nov. 18, 87; tra. to 1 regt. apr. 30, 92; re-elect. nov. 26, 92 resign. june 15, 93; 1 lt. june 24, 97.
40. OHLSCHLAGER, WILLIAM F., July 20, 1897, Company G, 3 regiment.
Pvt. co. G, 3 regt. I. N. G. june 11, 92; 1 lt. may 23, 96; mus. out with co. may 21, 97; 1 lt. co., G 3 regt. july 20, 97.

41. HOLLERAN FRANK L., July 23, 1897, Company L, 1st Regiment.
1 lt. co. L, 1 reg. I. N. G., June 23, 92; term expired June 23, 97; enl. in co. L, 1 reg. June 21, 97; 1 lt. 23, July 23, 97.
42. STOOKING, LEIGH A., July 28, 1897, Company I, 2d Regiment.
Pvt. co. C, 3 regt. I. N. G., June 10, 89; corp.; sergt.; re-enlisted June 18, 94; 2 lt. Sept. 30, 95; lt. July 28, 97.
43. BENNETT, ERNEST R., August 17, 1897, Company H, 3d Regiment.
Pvt. co. H, 3 regt. I. N. G., July 11, 89; 2 lt. Oct. 16, 94; 1 lt. March 5, 95; resign. Nov. 18, 95; Pvt. co. H, 3 regt. March. 16-96; 1 lt. Aug. 17, 97.
44. WARD, WALTER E., November 23, 1897, Company F, 4th Regiment.
Pvt. co. F, 6th regt. I. N. G., July 4, 89; sergt. July 5, 89; tra. to co. F, 4th regt. April 30, 92; 1 searg., Aug. 23, 92; 2 lt. May 27, 96; 1 lt. Nov. 23, 97.
45. MAHONEY, COLFAX W., January 17, 1898, Company H 4th Regiment.
Pvt. co. H 4 regt. I. N. G. Nov. 21, 92; re-enl. Nov. 21, 95; re-enl. Nov. 21, 96; 1 lt. Jan. 17, 98.

Second Lieutenants.

1. WIDNER, WILLIAM B., August 29, 1892, Company I, 3d Regiment.
1 yr. in Corning academy; Pvt. co. I, 5 regt. I. N. G. July 14, 87; corp.; sergt.; tra. to 3 regt. April 30, 92; 2 lt. Aug. 29, 92; re-elected Sept. 27, 97.
2. YOUNG, CHARLES F., April 10, 1893, Company G, 1st Regiment.
Pvt. co. G, 1 regt. I. N. G., Nov. 27, 87; corp. Jan. 24, 90; sergt. June 1, 91; 2 lt. April 10, 93.
3. LOGAN, GUY E., October 18, 1893, Company M, 3 Regiment.
4. TINDELL, CHARLES S., January 5, 1894, Company G, 2d Regiment.
Pvt. co. G, 2 regt. I. N. G., Dec. 7, 86; corp. Aug. 90; sergt. June 28, 91; 1 sergt. June 25, 93; 2 lt. Jan. 5, 94.
5. McROBERTS, ADELBERT H., September 22, 1894, Company E, 3d Regiment.
Pvt. co. E, 5 regt. I. N. G., June, 82; sergt. Aug., 87; tra. to 3 regt. April 30, 92; 2 lt. Sept. 23, 94.
6. RHODES, DANIEL A., January 21, 1895, Company G, 4th Regiment.
4 yrs. Iowa State Normal School; sergt. co. G, 4 regt. I. N. G., April 3, 94; 1 sergt.; 2 lt. Jan. 21, 95.
7. NICHOLS, HENRY D., April 9, 1895, Company L, 4th Regiment.
Morgan Park Military Academy, 87-88; Pvt. co. L, 4 regt. I. N. G., July 23, 92; corp. Aug. 1, 92; sergt. April 27, 93; 2 lt. April 9, 95.
8. McMURRAY, WILLIAM E., May 6, 1895, Company L, 2d Regiment.
Pvt. co. B, 3 regt. I. N. G., March 14, 92; tra. to co. L, 2 regt. April 30, 92; sergt. March 18, 94; 2 lt. May 6, 95.
9. GURY, JOSEPH A., July 15, 1895, Company B, 1st Regiment.
Pvt. co. B, 1 regt., Aug. 24, 92; sergt. Dec. 7, 93; 2 lt. July 15, 95.
10. SWAFFORD, WILBER B., July 23, 1895, Company E, 4th Regiment.
Pvt. co. E, 4 regt. I. N. G., Dec. 1, 90; 2 lt. July 23, 95.
11. POSTON, ADAM, November 14, 1895, Company B, 3d Regiment.
Pvt. co. B, 3 regt. I. N. G., April 7, 90; re-enlisted April 2, 95; 2 lt. Nov. 13, 95.
12. PRINGLE, FRANK G., December 14, 1895, Company O, 4th Regiment.
Pvt. co. O, 4 regt. I. N. G., July 6, 93; 2 lt. Dec. 14, 95.
13. BAKER, FRED L., December 31, 1895, Company H, 3d Regiment.
Pvt. co. H, 3 regt. I. N. G., Jan. 17, 91; 2 lt. Dec. 31, 95.
14. DYER, HARRY E., February 13, 1896, Company A, 4th Regiment.
3 yrs. Iowa Agricultural College; Pvt. co. A, 6 regt. I. N. G., July 15, 90; tra. to co. A, 4 regt. April 30, 92; corp. Aug. 1, 94; sergt. Dec. 15, 94; 2 lt. Feb. 12, 95.
15. FOWLER, DELOS W., May 15, 1896, Company D, 1st Regiment.
Pvt. co. D, 1 regt. Aug. 24, 93; 2 lt. May 15, 95.

16. **MURPHY, JAMES E.**, June 16, 1896, Company C, 2d Regiment.
Pvt. co. C, 2 regt. I. N. G., July 27, 90; corp. July 1, 92; 3 sergt. July 1, 94; 1 sergt. Jan. 1, 95; 2 lt. June 16, 96.
17. **BARTLEY, JOHN E.**, June 22, 1896, Company F, 1st Regiment.
1 yr. State Agricultural College; pvt. co. B, 1 regt. I. N. G., May 21, 91; sergt., 91; trs. to co. M, 2 regt. April 30, 92; app. bat. sergt. maj. 2 regt. June 23, 92; 2 lt. co. M, 2 regt. June 22, 96; trs. to co. F, 1 regt. Dec. 10, 96.
18. **MOORE, JOHN L.**, June 30, 1896, Company L, 3d Regiment.
Pvt. co. L, 3 regt. I. N. G., July 2, 91; sergt. April 13, 94; 1 sergt. March, 96; 2 lt. June 30, 96.
19. **POINT, WILLIAM H.**, July 3, 1896, Company F, 3d Regiment.
Pvt. co. F, 3 regt. I. N. G., Nov. 21, 92; disch. Aug. 19, 93, for enlistment in U. S. army; served 2 yrs. and 6 mo.; re-enl. co. F, 3 regt. I. N. G., March 21, 96; sergt. May 6, 98; 2 lt. July 3, 98.
20. **JOHNSON, GEORGE M.**, August 8, 1896, Company M, 1st Regiment.
Four years State University of Iowa as pvt. sergt. 1 lt. Capt. 97; pvt. co. M, 1 regt. I. N. G., Dec. 14, 93; corp. Aug. 9, 94; sergt. Feb. 17, 95; 2 lt. Aug. 8, 96.
21. **BRADLEY, CARLTON W.**, October 23, 1896, Company E, 2d Regiment.
Pvt. co. E, 2 regt. I. N. G., July 26, 92; corp. Aug. 14, 94; sergt. July 10, 95; 2 lt. Oct. 22, 96.
22. **STEVENSON, HUGH C.**, December 18, 1896, Company M, 2d Regiment.
23. **RENAUD, EMILE F.**, December 23, 1896, Company A, 2d Regiment.
Pvt. co. A, 2 regt. I. N. G., March 31, 90; corp. Jan. 2, 93; sergt.; 1 sergt.; re-enl. March 31, 95; re-enl. March 31, 96; 2 lt. Dec. 23, 96.
24. **SNOW, RAYMOND P.**, January 22, 1897, Company E, 1st Regiment.
Corp. co. E, 1 regt. I. N. G., June 8, 96; 1 corp.; 2 lt. Jan. 22, 97.
25. **BROOKHART, SMITH W.**, February 2, 1897, Company D, 2d Regiment.
Pv. co. D, 2 regt. I. N. G., June 16, 94; 2 lt. Feb. 2, 97.
26. **NEELY, WALTER J.**, February 4, 1897, Company K, 2d Regiment.
Pvt. co. K, 2 regt. I. N. G., May 6, 92; corp. March, 94; sergt. Aug. 23, 95; 2 lt. Feb. 4, 97.
27. **SHAW, FRANKLIN S.**, March 23, 1897, Company K, 1st Regiment.
Pvt. co. H, 1 regt. July 15, 89; corp. July 23, 90; sergt. March 23, 92; trs. to co. K, 4 regt. April 30, 92; trans. to co. K, 1 regt. June 7, 94; 2 lt. March 22, 97.
28. **BOWEN, ISAAC N.**, April 2, 1897, Company H, 2d Regiment.
Pvt. co. H, 2 regt. I. N. G., April 22, 95; sergt. May, 96; 2 lt. April 2, 97.
29. **SUGRU, HARRY A.**, April 5, 1897, Company C, 1st Regiment.
Pvt. co. C, 1 regt. I. N. G., Dec. 30, 91; 2 lt. April 5, 97.
30. **MENTZER, WILLIAM O.**, April 5, 1897, Company D, 3d Regiment.
Pvt. co. D, 3 regt. I. N. G., Feb. 16, 97; 2 lt. April 5, 97.
31. **THOMAS, THEODORE F.**, April 20, 1897, Company F, 2d Regiment.
Pvt. co. F, 2 regt. I. N. G., March 5, 97; re-enl. April 8, 92; re-enl. April 8, 95; 2 lt. April 20, 97.
32. **DIOKEY, J. WALLACE**, April 27, 1897, Company M, 4th Regiment.
Pvt. co. M, 4 regt. I. N. G., Dec. 23, 93; sergt. Feb. 8, 94; 1 sergt. Jan. 6, 96; 2 lt. April 27, 97.
33. **MOORILLIS, GORHAM T.**, April 30, 1897, Company D, 4th Regiment.
Pvt. co. D, 4 regt. I. N. G., July 1, 92; sergt. March 22, 95; 1 sergt. July 8, 96; 2 lt. April 30, 97.
34. **MASON, HUGH S.**, May 21, 1897, Company A, 3d Regiment.
Pvt. co. B, 2 regt. I. N. G., July 20, 89; corp. Oct. 1, 92; dis. Dec. 10, 94; pvt. co. A, 3 regt., Feb. 5, 97; 2 lt. May 21, 97.
35. **BALLOUGH, JACOB**, June 22, 1897, Company A, 1st Regiment.
Pvt. co. A, 4 regt. I. N. G., Dec. 8, 90; trs. to co. A, 1 regt. April 30, 92; corp. July 22, 95; sergt. July 13, 96; 2 lt. June 22, 97.
36. **MICHELSSEN, GEORGE M.**, June 22, 1897, Company L, 1st Regiment.
1 year Cornell college; pvt. co. L, 1 regt. I. N. G., June 21, 92; 2 lt. June 22, 97.

37. MEIERKORD, SIMON, June 24, 1897, Company I, 1st Regiment.
Pvt. co. I, 4 regt., June 15, 98; corp., 91; trs. to 1 regt. April 30, 92; sergt., 93; 1sergt., 93; must. out with co. May 11, 97; 2 lt. co. I, 1 regt., June 24, 97.
38. EDABURN, JAMES A., July 20, 1897, Company G, 3d Regiment.
Pvt. co. G 3d regt. I. N. G. July 3, 95; mus. out with co. May 21, 97; 2 lt. July 20, 97.
39. THORNBERRY, BAYARD P., July 28, 1897, Company I, 2d Regiment.
Pvt. co. O, 3 regt. I. N. G., April 2, 92; trs. to co. I, 2 regt., April 30, 92; 2 lt. July 28, 97.
40. BEEBE, HIRAM W., July 28, 1897, Company K, 4th Regiment.
Pvt. co. K, 4 regt. I. N. G., June 14, 94; 2 lt. July 28, 97.
41. McMANUS, JAMES M., November 15, 1897, Company B, 3d Regiment.
Pvt. co. B 2 regt., I. N. G. Oct. 8, 94; re-enl. Oct. 8, 97; 2 lt. Nov. 15, 97.
42. RANDALL, JAMES E., November 23, 1897, Company F, 4th Regiment.
Pvt. co. F 4 regt. I. N. G. June 1, 92; re-enl. June 31, 93; 2 lt. Nov. 23, 97.
43. MITCHELL, LEONARD A., December 18, 1897, Company K, 3d Regiment.
Pvt. co. K 3 regt. I. N. G. Nov. 10, 94; 2 lt. Dec. 18, 97.
45. WILSON, GEORGE W., December 27, 1897, Company C, 3d Regiment.
Pvt. co. C 3 regt. I. N. G. Jan. 2, 95; 2 lt. Dec. 27, 97.
46. CHAPMAN HARRY D., January 17, 1898, Company H 4th Regiment.
Pvt. co. H, 4 regt. I. N. G. May 24, 93; re-enl. May 24, 96; re-enl. May 24, 97; 2 lt. Jan. 17, 98.

ROLL OF RETIRED OFFICERS.

Authorized and instituted in conformity to General Orders No. 88, series of 1892, which provides: "That all commissioned officers of the Iowa National guard who shall have held continuous rank in the state military service for a period of ten years, or who have served fifteen years therein since the year 1861, or who shall have performed highly meritorious service for a shorter period, may, upon their honorable retirement from service, be carried upon a roll to be established and maintained in the adjutant-general's office—'THE ROLL OF RETIRED OFFICERS'—and shall be entitled to wear on state occasions the uniform of the highest rank which they may have held."

[The military records of these officers will be found in the orders noted after their names.]

Major-General WILLIAM L. ALEXANDER, Adjutant-General.—G. O. No. 38, September 22, 1892.

Major-General BYRON A. BEEFON, Adjutant-General.—G. O. No. 38, September 22, 1892.

Major-General GEORGE GREENE, Adjutant-General.—G. O. No. 4, February 13, 1894.

Brigadier-General GEORGE P. HANAWALT, Surgeon-General.—G. O. No. 38, September 22, 1892.

Brigadier-General W. W. ELLIS, Commissary-General.—G. O. No. 38, September 22, 1892.

Brigadier-General J. H. SWENEY, Inspector-General.—G. O. No. 38, September 22, 1892, and G. O. No. 44, September 30, 1892.

Brigadier-General CHARLES S. BENTLEY, Second Brigade.—G. O. No. 49, October 1, 1892.

Brigadier-General M. M. MARSHALL, Commissary-General.—G. O. No. 4, February 13, 1894.

Brigadier-General WILLIAM L. DAVIS, Second Brigade.—G. O. No. 21, November 23, 1894.

Colonel JAMES G. GILCHRIST, Third Regiment.—G. O. No. 38, September 22, 1892.

Colonel GEORGE H. CASTLE, Fifth Regiment.—G. O. No. 38, September 22, 1892.

Lieutenant-Colonel JESSE W. OHEEK, Aid-de-Camp.—G. O. No. 38, September 22, 1892.

Lieutenant-Colonel L. B. RAYMOND, Sixth Regiment.—G. O. No. 38, September 22, 1892.

Lieutenant-Colonel STEVE E. CATE, Aid-de-Camp.—G. O. No. 38, September 22, 1892.

Lieutenant-Colonel DARIUS ORR, Fourth Regiment.—G. O. No. 5, April 20, 1893.

Lieutenant-Colonel W. H. H. GABLE, Surgeon, Second Brigade.—G. O. No. 4, January 19, 1895.

Lieutenant-Colonel A. A. RODMAN, Second Regiment.—G. O. No. 20, July 22, 1897.

Lieutenant-Colonel GEORGE W. FRENCH, Assistant Adjutant-General, First Brigade.—G. O. No. 20, July 22, 1897.

Lieutenant-Colonel HARVEY R. FULLER, First Regiment.—G. O. No. 20, July 22, 1897.

Major CHARLES L. DAVIDSON, Judge Advocate, Second Brigade.—G. O. No. 5, April 20, 1893.

Major J. T. CONNOR, Second Regiment.—G. O. No. 16, October 20, 1893.

Major JAMES G. DUGHERTY, Second Regiment.—G. O. No. 18, November 16, 1893.

Major STEELE KENWORTHY, Inspector Small Arms Practice, Second Brigade.—G. O. No. 4, January 18, 1895.

Major HAMILTON P. DUFFIELD, Surgeon, Third Regiment.—G. O. No. 14, April 20, 1896.

Major WILLIAM H. EVANS, Inspector Small Arms Practice, First Brigade.—G. O. No. 20, July 22, 1897.

Captain FRED. WELKER, Company C, Second Regiment.—G. O. No. 38, September 22, 1892.

Captain AURELIUS L. BURNELL, Inspector Small Arms Practice, Sixth Regiment.—G. O. No. 44, September 30, 1892.

Captain HENRY W. GILBERT, Company B, Second Regiment.—G. O. No. 2, January 18, 1894.

Captain CHARLES F. GARDNER, Company K, First Regiment.—G. O. No. 7, April 18, 1894.

Captain WILLIAM J. McCULLOUGH, Commissary of Subsistence, First Brigade.—G. O. No. 20, July 22, 1897.

Captain MELVIN S. SCHERMERHORN, Inspector Small Arms Practice, Fourth Regiment.—G. O. No. 20, July 22, 1897.

Second Lieutenant ANDREW J. HENRY, Company E, Fourth Regiment.—G. O. No. 7, April 18, 1894.

Second Lieutenant, FRANK A. NEIDIG, Second Regiment.—G. O. No. 22, July 21, 1896.

DISBURSEMENTS.

DATE.	NAME.	ON WHAT ACCOUNT.	AMOUNT.
1896.			
Jan. 16	Capt O L Root.....	Clothing allowance, 1895.....	\$ 39.78
Jan. 16	Capt W A Kirk.....	Clothing allowance, 1895.....	78.08
Jan. 16	Capt John Tillie.....	Clothing allowance, 1895.....	58.75
Jan. 16	Capt J D Glasgow.....	Clothing allowance, 1895.....	7.31
Jan. 16	Capt W H Ogle.....	Clothing allowance, 1895.....	51.64
Jan. 16	Capt L J Rowell.....	Clothing allowance, 1895.....	15.17
Jan. 16	Capt S P Moore.....	Clothing allowance, 1895.....	70.68
Jan. 16	Capt W F Steepy.....	Clothing allowance, 1895.....	31.93
Jan. 16	Capt W T Chantland.....	Clothing allowance, 1895.....	31.69
Jan. 16	Capt F B Rozlene.....	Clothing allowance, 1895.....	41.45
Jan. 16	Capt G W Avery.....	Clothing allowance band Fourth regiment.	51.33
Feb. 1	J D Seeberger.....	Hardware, quartermaster department.	.95
Feb. 1	Western Union Tel Co.	Telegrams, November, 1895.....	.50
Feb. 1	B. O R & N Ry Co.....	Transportation, I. N. G., November, 1895	1.86
Feb. 1	Keokuk & Western Ry.	Transportation, August, 1895.....	.88
Feb. 1	Iowa Central R R Co....	Transportation, December, 1895.....	1.22
Feb. 1	U S Express Co.....	Express charges, October and November, 1895.....	1.60
Feb. 1	Jno B. Prime, adjt-gen	Expenses, official business, 1895.....	12.00
Feb. 1	D Appleton & Co.....	Copies of Manual of Arms for I. N. G.	25.00
Feb. 1	W B Bend, auditor.....	Transportation, 1895, Chicago Great Western railway	530.20
Feb. 1	J F Titus, treasurer....	Transportation, 1895, Illinois Central railroad.	7.95
Feb. 1	T O Sherwood, auditor.	Transportation, 1895, Des Moines & Kansas City railway.	2.30
Feb. 1	Capt W T Chantland....	Allowance account rifle range, 1894 and 1895.....	30.00
Feb. 1	Capt W E Aitchison.....	Allowance for travel ration to camp, 1895.....	9.65
Feb. 1	Capt J W Clark.....	Allowance for travel ration, 1895, and rifle range 1894 and 1895.....	41.70
Feb. 1	Capt O V Mount.....	Balance clothing allowance.....	26.19
Feb. 1	Capt W F Steepy.....	Allowance for rifle range, 1894 and 1895.	30.00
Feb. 1	J H Ellis, treasurer....	Transportation, 1895, Humeaton & Shenandoah railway.....	3.35
Feb. 1	Duffield Bros.....	Supplies, medical department, Third regiment camp, 1895.....	13.50
Feb. 1	Col J A Guest.....	Per diem, band and hospital corps, Second regiment, 1895.....	183.10
Feb. 1	Capt L F Sutton.....	Per diem, 1895, Company E, First regiment.....	14.00
Feb. 1	Lt O S Goodwin.....	Services, preparing camp, 1895.....	6.00
Feb. 1	Capt F R Fisher.....	Balance per diem, 1895, Company B, First regiment.....	3.00
Feb. 1	W J Fabian, cashier....	Transportation, November, 1895, Chicago, Burlington & Quincy railway.....	63.08
Feb. 1	John T Hume.....	Clerk, adjutant-general's office, January, 1896.....	100.00
Feb. 1	Carrie Vieser.....	Stenographer, adjutant-general's office, January, 1896.....	50.00
Feb. 1	George F Hunt.....	Ordnance sergeant, adjutant-general's department, January, 1896.....	41.66
Feb. 20	John T Hume.....	Clerk, adjutant-general's office, February, 1896.....	100.00
Feb. 20	Carrie Vieser.....	Stenographer, adjutant-general's office, February, 1896.....	50.00
Feb. 20	George F Hunt.....	Ordnance sergeant, adjutant-general's department, February, 1896.....	41.66
March 6	O F Curtiss.....	Room rent for officers attending school at Ames.....	4.50
March 6	Gen J R Lincoln.....	Services, conducting school of instruction for officers I. N. G.....	50.00
March 6	M K Smith.....	Transportation, officers attending school of instruction.....	40.00

DISBURSEMENTS--CONTINUED.

DATE.	NAME.	ON WHAT ACCOUNT.	AMOUNT.
1896.			
March 6	D G Ferguson	Board furnished officers attending school of instruction	\$ 80.00
March 6	J B Kooser	Board for officers attending school of instruction	92.00
March 6	Mrs H Hodson	Board furnished officers attending school of instruction	24.00
March 6	Mrs B Brenerman	Board furnished officers attending school of instruction	52.00
March 6	Mrs M J Selby	Board furnished officers attending school of instruction	4.00
March 6	Mrs A H Thayer	Board furnished officers attending school of instruction	88.00
March 6	Miss Theresa Lincoln ..	Board furnished officers attending school of instruction	32.00
April 6	John T Yume	Clerk, adjutant-general's office, March, 1896	100.00
April 6	Carrie V. ser	Stenographer, adjutant-general's office, March, 1896	50.00
April 6	George F Hunt	Ordinance sergeant, adjutant-general's department, March, 1896	41.66
April 13	Maj J T Davidson	Expenses and per diem inspecting First brigade, March and April, 1896	143.25
April 13	Lieut Harry E Wilkins ..	Expenses inspecting First brigade, March and April, 1896	60.55
April 13	Capt Geo W Avery	Clothing allowance to December 31, 1895, band Fourth regiment	51.33
April 17	Clara Warren	Services reporting proceedings examining board, February, 1896	19.75
April 30	John T Hume	Clerk, adjutant-general's office, April, 1896	100.00
April 30	Carrie Vieser	Stenographer, adjutant-general's office, April, 1896	50.00
April 30	George F Hunt	Ordinance sergeant, adjutant-general's department, April, 1896	41.66
May 6	Gen James Rule	Headquarters allowance, Second brig.	12.50
May 6	Cool F W Mahin	Headquarters allowance, First regiment	12.50
May 6	Cool A W Swalm	Headquarters allowance, Third regiment	12.50
May 6	Cool C E Foster	Headquarters allowance, Fourth regiment	12.50
May 6	Capt F O Gedecke	Armory rent, Second regiment band ..	50.00
May 6	Capt John T Hume	Armory rent, band, Third regiment ..	50.00
May 6	Capt Geo W Avery	Armory rent, band, Fourth regiment ..	50.00
May 6	Capt B F Blockinger	Armory rent	55.00
May 6	Capt F R Fisher	Armory rent	55.00
May 6	Capt Geo A Evans	Armory rent	55.00
May 6	Capt F B Rozlene	Armory rent	55.00
May 6	Lieut L O Schenck	Armory rent	55.00
May 6	Capt J G Balston	Armory rent	55.00
May 6	Capt F D Rannison	Armory rent	55.00
May 6	Capt W S Hart	Armory rent	55.00
May 6	Lieut C J Cooper	Armory rent	55.00
May 6	Capt C L Root	Armory rent	55.00
May 6	Capt E O Johnson	Armory rent	55.00
May 6	Capt S T Blsbee	Armory rent	55.00
May 6	Capt B T French	Armory rent	55.00
May 6	Capt John Tillis	Armory rent	55.00
May 6	Capt J D Glasgow	Armory rent	55.00
May 6	Lieut W J Phillips	Armory rent	55.00
May 6	Capt Geo P Anthes	Armory rent	55.00
May 6	Capt H H Caughlan	Armory rent	55.00
May 6	Capt W H Goodrell	Armory rent	55.00
May 6	Capt A C Norris	Armory rent	55.00
May 6	Capt C H Rhinehart	Armory rent	55.00
May 6	Capt L J Kowell	Armory rent	55.00
May 6	Capt J E Devore	Armory rent	55.00
May 6	Capt S P Moore	Armory rent	55.00
May 6	Capt W F Steepy	Armory rent	55.00
May 6	Capt L K Butterfield	Armory rent	55.00
May 6	Capt C V Mount	Armory rent	55.00
May 6	Lt J J Ellsworth	Armory rent	55.00
May 6	Capt I J Stalker	Armory rent	55.00
May 6	Capt E O Worthington ..	Armory rent	55.00
May 6	Capt M Miller	Armory rent	55.00
May 6	Capt A B Shaw	Armory rent	55.00

DISBURSEMENTS—CONTINUED.

DATE.	NAME.	ON WHAT ACCOUNT.	AMOUNT.
1896.			
May 6	Lt L I Edson.....	Armory rent.....	8 55.00
May 6	Capt J W Clark.....	Armory rent.....	55.00
May 6	Capt C T Dike.....	Armory rent.....	55.00
May 6	Capt J E Banyard.....	Armory rent.....	55.00
May 6	Capt J W Lee.....	Armory rent.....	55.00
May 6	Col C W Boutin.....	Armory rent.....	55.00
May 6	Capt D M Odle.....	Armory rent.....	55.00
May 6	Capt W T Chantland.....	Armory rent.....	55.00
May 6	Capt O O Servis.....	Armory rent.....	55.00
May 6	Capt Otto Hile.....	Armory rent.....	55.00
May 6	Capt P O Refsell.....	Armory rent.....	55.00
May 6	Capt W A Kirk.....	Armory rent.....	55.00
May 6	Capt E A Kreger.....	Armory rent.....	55.00
May 6	Capt D A Thornburg.....	Postage and stationery allowance as inspector S A P, Second brigade.....	10.00
May 6	Capt W H Thrift.....	Postage and stationery allowance as inspector S A P, First regiment.....	10.00
May 6	Major W H Evans.....	Postage and stationery allowance as inspector S A P, First brigade.....	10.00
May 6	Capt J D Liggett.....	Postage and stationery allowance as inspector S A P, Third regiment.....	10.00
May 6	Capt O W Kemble.....	Postage and stationery allowance as inspector S A P, Second regiment.....	10.00
May 6	Capt M S Schermerhorn.....	Postage and stationery allowance as inspector S A P, Fourth regiment.....	10.00
May 6	Major L E Baker.....	Expenses and per diem board of examination, S O No 13, 1896.....	22.30
May 6	Capt Otto Hile.....	Expenses and per diem board of examination, S O No 13, 1896.....	15.50
May 6	Capt Geo A Evans.....	Expenses and per diem board of examination, S O No 13, 1896.....	7.00
May 6	W W Wilcox.....	Marksmen's buttons furnished for I. N. G.....	16.00
May 13	Lt Harry E Wilkins.....	Expenses inspecting Second brigade, April and May, 1896.....	74.60
May 13	T E Sleight.....	Labor seeding and dragging on state rifle range, 1896.....	15.00
May 13	Hamilton Bros.....	Seed furnished for use on state rifle range, 1896.....	14.91
May 20	W U Telegraph Co.....	Telegrams.....	9.42
May 20	Col O E Foster.....	Telegrams.....	1.28
May 20	Lt David Muir.....	Railroad fare returning from officers' school.....	1.94
May 20	L B Winslow.....	Expense of rations for detail.....	1.05
May 20	John T Hume.....	Rubber stamp for adjutant-general's office.....	.20
May 20	John T Hume.....	Expenses inspecting Company E, First regiment.....	6.50
May 20	U S Express Co.....	Charges on packages adjutant-general's office.....	8.35
May 20	Capt J E Banyard.....	Travel ration allowance, 1896.....	11.70
May 20	Capt George P Anthes.....	Allowance for rifle range, 1894 and 1895.....	30.00
May 20	Capt B F Blocklinger.....	Travel ration allowance, 1895.....	6.15
May 20	Capt S T Blabee.....	Allowance for rifle range, 1896.....	15.00
May 20	Col F W Mahin.....	Expense account inspections First regiment.....	4.00
May 20	Major W I Smith.....	Expenses inspections Second brigade, 1895.....	65.15
May 20	Capt Otto Hile.....	Travel ration allowance, 1895.....	12.00
June 1	John T Hume.....	Clerk adjutant-general's office, May, 1896.....	100.00
June 1	Carrie Viesser.....	Stenographer adjutant-general's office, May, 1896.....	50.00
June 1	George F Hunt.....	Ordnance sergeant adjutant-general's department, May, 1896.....	41.06
June 7	S E Clapp.....	Telephones state rifle range.....	83.50
June 11	White Lile Trans Co.....	Freight and drayage ordnance and quartermaster stores.....	60.23
June 11	George Greene.....	Rent of land for rifle range to June 1, 1897.....	160.00
June 11	Fay Bros.....	Lumber for use at state rifle range.....	224.37
June 11	Capt W J McCullough.....	Supplies for rifle range and labor hired.....	308.54
June 11	Samuel Pisel.....	Drilling and repairing wells and pump furnished for rifle range.....	64.85
June 22	H H Wright, adjt-gen.....	Expenses official business, June, 1896.....	25.00
June 22	Lt Harry E Wilkins.....	Expenses official business, May, 1896.....	28.25

DISBURSEMENT—CONTINUED.

DATE.	NAME.	ON WHAT ACCOUNT.	AMOUNT.
1896.			
June 23	Stein Bros.....	Hauling camp equipage and baggage of details to and from state rifle range.	53.08
June 23	Col T F Cooke.....	Expenses account tour of duty at state rifle range.	8 50
June 23	A H Reupke	Services and expenses as commissary sergeant state rifle range.	31.80
June 23	Capt W J McCullough..	Hire of cooks and helpers state rifle range.	115 00
June 23	Dr O H Cogswell.....	Professional services state rifle range.	3 50
June 23	J M Bry & Son.....	Beef, bacon and ham furnished for camp at state rifle range.	219 73
June 23	Chas P Hubbard	Ice furnished for camp at state rifle range.	15.20
June 23	Chicago Grocery Co.....	Groceries furnished for camp at state rifle range.	224.85
June 23	Thos F Fuchomel.....	Bread furnished for camp at state rifle range.	36 40
June 23	Wm Nubdenstock.....	Milk and cream furnished for camp at state rifle range.	27.50
June 23	Capt W J McCullough..	Services and expenses as commissary and quartermaster state rifle range.	62.07
June 23	Wm G Dows..	Hire of laborers breaking camp at state rifle range.	17.85
June 23	George Greene.....	Wood furnished for use at camp at state rifle range.	35.00
June 23	Messner & Co.....	Materials and labor for testing weights for rifles.	6.14
June 23	H H Wright, adjt-gen..	Per diem Second regiment for services at state rifle range.	373.50
June 23	H H Wright, adjt-gen..	Per diem Third regiment for services at state rifle range.	288.00
June 23	H H Wright, adjt-gen..	Per diem Fourth regiment for services at state rifle range.	282.00
June 23	H H Wright, adjt-gen..	Per diem First regiment for services at state rifle range.	286 50
July 1	John T Hume.....	Clerk, adjutant-general's office, June, 1896.	100.00
July 1	Carrie Vieser	Stenographer adjutant-general's office, June, 1896.	50.00
July 1	George F Hunt	Ordinance sergeant adjutant-general's department, June, 1896.	41.66
July 1	Col C E Foster.....	Expenses account location of Fourth regiment camp, 1896.	7.15
July 1	J W Healvillin.....	Labor adjutant-general's department, May and June, 1896.	36.00
July 1	A B Pray	Labor adjutant-general's department, June, 1896.	5.25
July 1	Miss Belle Nutting....	Services as stenographer adjutant-general's office, June, 1896.	5.25
July 1	H H Wright, adjt-gen..	Miscellaneous bills adjutant-general's department.	54.70
July 7	A Coldewe	Painting target signs.	6.00
July 7	Public printer.....	Army regulations furnished I. N. G.	75.00
Aug. 13	John T Hume.....	Clerk adjutant-general's office, July, 1896.	100.00
Aug. 13	Carrie Vieser..	Stenographer adjutant-general's office, July, 1896.	50.00
Aug. 13	George F Hunt.....	Ordinance sergeant adjutant-general's department, July, 1896.	41.66
Aug. 13	A B Pray	Labor quartermaster-general's department, July, 1896.	39.75
Aug. 13	D S Newsome..	Labor quartermaster-general's department, July, 1896.	29.25
Aug. 13	N M Smith.....	Labor quartermaster-general's department, July, 1896.	29.25
Aug. 13	Lt H J Huiskamp.....	Labor setting up and breaking Second regiment camp, and services and expenses self.	136.20
Aug. 19	D B Lyons.....	Labor, supplies, etc., Fourth regiment camp, 1896.	1,538.10
Aug. 19	H H Wright, adjt-gen..	Expenses attending camps, 1896.	35.70
Aug. 20	Henry Fricke & Co.....	Cleaning and repairing clothing quartermaster general's department.	50.50
Aug. 20	Capt H O Haynes.....	Travel ration allowance, 1896.	5.70
Aug. 20	Capt J E Banyard.....	Allowance account transportation members Company B, Fourth regiment, to and from state rifle range.	15.33

DISBURSEMENTS—CONTINUED.

DATE.	NAME.	ON WHAT ACCOUNT.	AMOUNT.
1896.			
Aug. 20	Capt O O McCollom.....	Armory rent band First regiment.	\$ 50.00
Aug. 20	Bohn M'fg Co.....	Boxes furnished quartermaster-general's department.	17.30
Aug. 20	T E Sleight.....	Labor, team work, painting buildings and grading at state range.	28 28
Aug. 20	W U Telegraph Co.....	Telegrams adjutant-general's office, May, June and July, 1896.	12.63
Aug. 20	Schmucker & Loper....	Drugs and medicines furnished for use of medical department I. N. G.	21.95
Aug. 20	O W Major & Co.....	Lumber furnished Second regiment camp, 1895.	191.10
Aug. 20	S D Childs & Co.....	Sharpshooters' badges furnished for I. N. G.	26.90
Aug. 20	Ottumwa Fuel Co.....	Wood furnished Second regiment camp, 1896.	52.50
Aug. 20	Col J A Guest.....	Headquarters allowance.	12 50
Aug. 20	Fay Bros & Co.....	Lumber for target shed state rifle range.	24 04
Aug. 20	Hugh A Thrift.....	Postage and stationery allowance as inspector S. A. P. 1895.	10.00
Aug. 20	O. L. Goodwin.....	Services as acting commissary sergeant First regiment, second brigade, camp 1895.	6.00
Aug. 20	Fred J Meyers Mfg Co..	Punches furnished for inspector's department, I. N. G.	11 00
Aug. 20	Maj H J Martin.	Services and expenses as engineer officer and superintendent of construction of camp at state rifle range.	16.85
Aug. 20	T J Lowell.....	Hardware and iron roof target house, state rifle range.	42.96
Aug. 20	Maj O M Robertson	Expenses incurred on account of making uniform clothing for hospital corps, Second regiment, 1895.	10.50
Aug. 26	Col C E Foster.	Headquarters allowance Sept. 30, 1896.	12.50
Aug. 26	Lieut W M McKercher..	Labor, miscellaneous expenses and extra services breaking Fourth regiment camp, 1896.	100.32
Aug. 26	Weir & Son	Furnishing lime and barrels Second regiment camp, 1896.	2.80
Aug. 26	F M Gustin	Services preparing and breaking Second regiment camp and services First brigade camp, 1896.	18.00
Aug. 26	Matt & Holcomb	Livery hire Fourth regiment camp, 1896.	9.70
Aug. 26	L H Hughes	Ambulance Second regiment camp, 1896.	31.50
Aug. 26	W A McIntire & Co.	Hardware and pumps, Second regiment camp, 1896.	4.49
Aug. 26	W S Sage.....	Ice furnished Second regiment camp, 1896.	31.06
Aug. 26	G Beck.....	Bread furnished Second regiment camp, 1896.	106.71
Aug. 26	W S Crips & Bro.....	Hauling baggage and equipage, Second regiment camp, 1896.	112.50
Aug. 26	Globe Tea Co	Groceries furnished Second regiment camp, 1896.	161.01
Sept. 16	Col C E Foster.....	Expenses and per diem preparing camp, 1896.	25 40
Sept. 16	Capt R T French	Armory rent, March 31, 1896.	55 00
Sept. 16	Maj W H Evans.....	Rent of furniture and horse and carriage, Third regiment camp, 1896.	26.30
Sept. 16	Capt G W Avery	Railroad fare paid to Fourth regiment camp, 1896.	3 35
Sept. 16	Lieut H W Palmer.....	Saddle horse, Third regiment camp, 1896.	5.00
Sept. 16	Logan & McComet	Meals, members Third regiment, preparing and breaking camp, 1896.	9 50
Sept. 16	J L Blue	Hauling baggage and camp equipage, Third regiment camp, 1896.	78.00
Sept. 16	T H Dearborn.....	Ice furnished Third regiment camp, 1896.	6.05
Sept. 16	T H Dearborn.....	Wood furnished Third regiment camp, 1896.	30.00
Sept. 16	Fisher & Haag	Saddle horses and team and wagon, Third regiment camp.	3.50
Sept. 16	Wm Thomas.....	Saddle horses and livery hire, Third regiment camp, 1896.	57.00
Sept. 16	Geo. Palmer & Co.....	Rent of lumber and lumber destroyed, Third regiment camp, 1896.	141.70
Sept. 16	R J Roschie..	Groceries, Third regiment camp, 1896.	181.51
Sept. 16	Baxter Bros.	Meat, Third regiment camp, 1895.	316.65

DISBURSEMENTS—CONTINUED.

DATE.	NAME.	ON WHAT ACCOUNT.	AMOUNT.
1896.			
Sept. 16	J J Andrus.....	Bread, Third regiment camp, 1896.....	\$ 50.67
Sept. 16	John Morrell & Co.....	Meat, Second regiment camp, 1896.....	385.90
Sept. 16	O L Olson.....	Bread, Third regiment camp, 1896.....	51.12
Sept. 16	Lieut C J Wilson.....	Expenses and per diem as commissary Second regiment camp, 1896.....	9.00
Sept. 16	T J Hall.....	Building sinks and store house, additional labor and materials furnished Second regiment camp, 1896.....	118.11
Sept. 16	G W Burris.....	Meals furnished members First regiment preparing camp, 1896.....	17.60
Sept. 16	Miller & Briggs.....	Hauling baggage and camp equipage First regiment camp, 1896.....	82.80
Sept. 16	G N Leach.....	Material and labor construction of flag pole First regiment camp, 1896.....	9.43
Sept. 16	M J Fowler.....	Meals furnished Company "D," First regiment, en route to camp, 1896.....	5.10
Sept. 16	James S Pingrey.....	Services laying out Fourth regiment camp and expenses to and from camp, 1896.....	8.70
Sept. 16	R Campbell.....	Rent of barn used as storehouse First regiment camp, 1896.....	20.00
Sept. 16	T F Curtis.....	Saddle horses and livery furnished First regiment camp, 1896.....	198.80
Sept. 16	Lieut W G Bale.....	Extra services and transferring baggage and meals en route to and from Fourth regiment camp, 1896.....	8.00
Sept. 16	Capt H A Allen.....	Labor breaking First regiment camp and guarding same after departure of troops.....	52.00
Sept. 16	Moore & Bogert.....	Flannel furnished First regiment camp, 1896.....	3.00
Sept. 16	Cobb & Cobb.....	Bread and other supplies First regiment camp, 1896.....	127.84
Sept. 16	J K Henderson.....	Cabbage and onions First regiment camp, 1896.....	12.30
Sept. 16	Dan Clark.....	Ice First regiment camp, 1896.....	7.00
Sept. 16	Clark-Woodward Co.....	Groceries First regiment camp, 1896.....	187.74
Sept. 16	City of Independence..	Electric lights First regiment camp 1896.....	30.00
Sept. 16	P Day & Son.....	Meat First regiment camp, 1896.....	294.91
Sept. 16	Gen J B Lincoln.....	Per diem and expenses inspecting I. N. G. in camp, 1896.....	32.25
Sept. 16	Maj J T Davidson.....	Services and expenses as inspector First brigade, July and August, 1896..	61.40
Sept. 16	D M Tent and Awn'g Co	Supplies and repairing tent fly quartermaster-general's department.....	8.74
Sept. 16	J P Irving, auditor.....	Transportation, 1896, O., Ft. M. & D. M. Ry.....	63.19
Sept. 16	W S Crips & Bro.....	Saddle horses and straw Second regiment camp, 1896.....	191.25
Sept. 16	H A Zangs.....	Barrels Second regiment camp, 1896.....	7.80
Sept. 16	Capt E O Johnson.....	Travel ration allowance and drayage to and from camp, 1896.....	15.00
Sept. 16	W H Skinner.....	Freight charges on camp equipage, First regiment camp, 1896.....	5.10
Sept. 16	Roy A Carnegie.....	Services preparing First regiment camp, 1896.....	4.50
Sept. 16	Lieut A P Tarkington..	Services laying out First regiment camp, 1896, and express charges.....	6.75
Sept. 16	Curtis & Raymond.....	Hauling baggage First regiment camp, 1896.....	2.00
Sept. 16	E S S Allen & Bro.....	Hardware and powder First regiment camp, 1896.....	17.45
Sept. 16	M A Smith.....	Straw First regiment camp, 1896.....	12.88
Sept. 16	Price & Smith.....	Lumber, wood, nails and lime First regiment camp, 1896.....	236.87
Sept. 16	Lieut John T Oady.....	Services self and quartermaster and commissary sergeants and labor preparing and breaking Third regiment camp, 1896.....	64.75
Sept. 16	A B Pray.....	Labor quartermaster-general's department, August, 1896.....	16.50
Sept. 16	D S Newsome.....	Labor quartermaster-general's department, August, 1896.....	16.50
Sept. 16	N M Smith.....	Labor quartermaster-general's department, August, 1896.....	15.75

DISBURSEMENTS—CONTINUED.

DATE.	NAME.	ON WHAT ACCOUNT.	AMOUNT.
1896.			
Sept. 16	C E Stitzel.....	Labor quartermaster-general's department, August, 1896	\$ 3.00
Sept. 16	F A Voorhees.....	Labor quartermaster-general's department, August, 1896	3.00
Sept. 16	Belle Nutting.....	Stenographic work adjutant-general's office, July, 1897	3.00
Sept. 16	J K & W H Gilchrist.....	Lumber for boxes quartermaster-general's department	7.15
Sept. 16	H H Wright, adjt-gen...	Miscellaneous expenses quartermaster-general's department	2.85
Sept. 16	Lt-Col D V Jackson	Per diem, 1896, field, staff and band, Second regiment	540.55
Sept. 16	Capt S T Bisbee.....	Per diem, 1896, Company A, Second regiment	230.16
Sept. 16	Capt R T French.....	Per diem, 1896, Company B, Second regiment	241.13
Sept. 16	Capt John Tillie.....	Per diem, 1896, Company C, Second regiment	307.71
Sept. 16	Lieut W H Fulton.....	Per diem, 1896, Company D, Second regiment	290.86
Sept. 16	Capt H O Haynes.....	Per diem, 1896, Company E, Second regiment	239.90
Sept. 16	Capt Geo P Anthes.....	Per diem, 1896, Company F, Second regiment	239.80
Sept. 16	Capt H H Caughlan.....	Per diem, 1896, Company G, Second regiment	267.53
Sept. 16	Capt H O Penick.....	Per diem, 1896, Company H, Second regiment	245.27
Sept. 16	Capt W H Goodrell	Per diem, 1896, Company I, Second regiment	324.14
Sept. 16	Capt A O Norris.....	Per diem, 1896, Company K, Second regiment	266.66
Sept. 16	Capt O H Rinehart.....	Per diem, 1896, Company L, Second regiment	347.83
Sept. 16	Capt L J Rowell.....	Per diem, 1896, Company M, Second regiment	341.50
Sept. 16	Col O E Foster.....	Per diem, 1896, field, staff and band, Fourth regiment	564.22
Sept. 16	Lieut Lee Long	Per diem, 1896, Company A, Fourth regiment	287.00
Sept. 16	Capt J E Banyard.....	Per diem, 1896, Company B, Fourth regiment	418.00
Sept. 16	Capt J W Lee.....	Per diem, 1896, Company C, Fourth regiment	318.50
Sept. 16	Col O W Boutin.....	Per diem, 1896, Company D, Fourth regiment	329.00
Sept. 16	Capt D M Odle	Per diem, 1896, Company E, Fourth regiment	339.50
Sept. 16	Capt G S Foster	Per diem, 1896, Company F, Fourth regiment	248.00
Sept. 16	Capt W T Chantland...	Per diem, 1896, Company G, Fourth regiment	316.00
Sept. 16	Lieut F A Hills.....	Per diem, 1896, Company H, Fourth regiment	294.00
Sept. 16	Lieut F D Wheeler.....	Per diem, 1896, Company I, Fourth regiment	311.50
Sept. 16	Capt P O Refsell	Per diem, 1896, Company K, Fourth regiment	277.50
Sept. 16	Capt W A Kirk.....	Per diem, 1896, Company L, Fourth regiment	332.50
Sept. 16	Capt E A Kreger.....	Per diem, 1896, Company M, Fourth regiment	213.50
Sept. 17	Col F W Mahin	Per diem, 1896, field, staff and band, First regiment	695.00
Sept. 17	Capt B F Blocklinger...	Per diem, 1896, Company A, First regiment	311.50
Sept. 17	Capt F R Fisher.....	Per diem, 1896, Company B, First regiment	273.07
Sept. 17	Capt George A Evans...	Per diem, 1896, Company C, First regiment	267.57
Sept. 17	Capt F B Roziene.....	Per diem, 1896, Company D, First regiment	276.80
Sept. 17	Capt H A Allen	Per diem, 1896, Company E, First regiment	271.00
Sept. 17	Capt J G Ralston.....	Per diem, 1896, Company G, First regiment	238.50

DISBURSEMENTS—CONTINUED.

DATE.	NAME.	ON WHAT ACCOUNT.	AMOUNT.
1896			
Sept. 17	Lieut R M Arey.....	Per diem, 1896, Company H, First regiment..	\$ 331.00
Sept. 17	Capt W S Hart.....	Per diem, 1896, Company I, First regiment..	329 50
Sept. 17	Capt O J Cooper.....	Per diem, 1896, Company K, First regiment..	395.50
Sept. 17	Capt O L Root.....	Per diem, 1896, Company L, First regiment..	303.50
Sept. 17	Capt E O Johnson.....	Per diem, 1896, Company M, First regiment..	266.00
Sept. 17	Capt John T Hume.....	Per diem, 1896, field, staff and band, Third regiment.....	559.50
Sept. 17	Capt J E Devore.....	Per diem, 1896, Company A, Third regiment.....	207.40
Sept. 17	Capt S P Moore.....	Per diem, 1896, Company B, Third regiment..	399.00
Sept. 17	Capt W. F. Steepy.....	Per diem, 1896, Company C, Third regiment..	371.00
Sept. 17	Capt L K Butterfield..	Per diem, 1896, Company D, Third regiment.....	233.19
Sept. 17	Capt O V Mount.....	Per diem, 1896, Company E, Third regiment..	370.30
Sept. 17	Capt W H Keating.....	Per diem, 1896, Company F, Third regiment..	291.50
Sept. 17	Capt I J Stalker.....	Per diem, 1896, Company G, Third regiment.....	330.16
Sept. 17	Capt E O Worthington..	Per diem, 1896, Company H, Third regiment.....	334.60
Sept. 17	Capt M Miller.....	Per diem, 1896, Company I, Third regiment..	396.37
Sept. 17	Capt A B Shaw.....	Per diem, 1896, Company K, Third regiment..	277.00
Sept. 17	Capt W O Pryor.....	Per diem, 1896, Company L, Third regiment..	204.40
Sept. 17	Capt J W Clark.....	Per diem, 1896, Company M, Third regiment..	297.39
Sept. 17	H H Wright, adjt-gen..	Expenses, official business, August and September, 1896..	26 95
Sept. 17	Lieut H E Wilkins	Expenses, incurred in connection with annual camps, 1896	55.15
Sept. 3	H H Wright, adj gen...	Labor, preparing and breaking Third regiment camp, 1896	134.45
Sept. 4	John T Hume.....	Clerk, adjutant-general's office, August, 1896	100.00
Sept. 4	Carrie Vieser	Stenographer, adjutant-general's office, August, 1896	50.00
Sept. 4	George F Hunt.....	Ordnance sergeant, adjutant-general's department, August, 1896	41.66
Oct. 3	John T Hume	Clerk, adjutant-general's office, September, 1896	100.00
Oct. 3	Carrie Vieser	Stenographer, adjutant-general's office, September, 1896	50.00
Oct. 3	George F Hunt.....	Ordnance sergeant, adjutant-general's department, September, 1896	41.66
Oct. 15	Capt J W Clark	Armory rent.....	30.00
Oct. 15	O M Nichols	Water, First regiment camp, 1896	29 00
Oct. 15	H D Thompson	Transportation, 1896, D M., N. & W.....	5.38
Oct. 15	Adams Express Co.....	Express charges, March, April, May, June, July, August and September, 1896	13.70
Oct. 15	American Express Co..	Express charges, March, April, May, June, July and August, 1896	10.80
Oct. 15	U S Express Co.....	Express charges, April, May, June, July and August, 1896	67.20
Oct. 23	Wm Newman & Co	Hardware, quartermaster-general's department	6.00
Oct. 23	Postal Tel Cable Co....	Telegrams .....	.60
Oct. 23	W U Telegraph Co.....	Telegrams, August, 1896	5.64
Oct. 23	W U Telegraph Co.....	Telegrams, September, 1896	1.53
Oct. 23	George F Hunt.....	Expenses as ordnance sergeant, trip to Burlington in charge of stores account semi-centennial celebration...	8.50
Oct. 23	Gen J R Lincoln.....	Expenses, account semi-centennial celebration	10.50
Oct. 23	Lieut J B Mariner	Services preparing and breaking Third regiment camp, 1896	12 65

DISBURSEMENTS—CONTINUED.

DATE.	NAME.	ON WHAT ACCOUNT.	AMOUNT.
1896.			
Oct. 22	V A Blomgren	Services and expenses preparing Fourth regiment camp, 1896.	10.25
Oct. 22	N M O'Connor	Services preparing Fourth regiment camp, 1896.	10.50
Oct. 22	Maj H J Martin	Services and expenses account Fourth regiment camp, 1896.	16.35
Oct. 22	Lieut J S Willson	Expenses and per diem, account Fourth regiment camp, 1896.	16.71
Oct. 22	Funk & Blackert	Printing programs for Fourth regiment camp, 1896.	2.75
Oct. 22	Maj W I Smith	Services as inspector in First and Fourth regiment camps, 1896.	23.00
Oct. 22	W A Fisher	Wood and straw, Third regiment camp, 1896.	46.00
Oct. 22	Henry Fricke	Cleaning and repairing uniforms for quartermaster's department.	52.75
Oct. 22	White Line Trans Co...	Freight charges paid and drayage on ordnance and quartermaster stores, May, June and July, 1896.	237.00
Nov. 2	John T Hume	Clerk, adjutant-general's office, October, 1896.	100.00
Nov. 2	Carrie Vleser	Stenographer, adjutant-general's office, October, 1896.	50.00
Nov. 2	George F Hunt	Ordnance sergeant, adjutant-general's department, October, 1896.	41.66
Nov. 10	Gen J A Guest	Headquarters allowance.	12.50
Nov. 10	Col F W Mahin	Headquarters allowance.	12.50
Nov. 10	Capt C C McCollom	Armory rent, band First regiment.	75.00
Nov. 10	Capt B F Blocklinger	Armory rent.	80.00
Nov. 10	Capt F R Fisher	Armory rent.	80.00
Nov. 10	Capt G A Evans	Armory rent.	80.00
Nov. 10	Capt F B Rozlene	Armory rent.	80.00
Nov. 10	Capt H A Allen	Armory rent.	81.30
Nov. 10	Capt J G Ralston	Armory rent.	80.00
Nov. 10	Capt W S Hart	Armory rent.	80.00
Nov. 10	Capt C L Root	Armory rent.	80.00
Nov. 10	Capt E C Johnson	Armory rent.	80.00
Nov. 10	Lieut-Col D V Jackson	Headquarters allowance.	12.50
Nov. 10	Capt S T Blabee	Armory rent.	80.00
Nov. 10	Capt John Tillie	Armory rent.	80.00
Nov. 10	Lieut W H Fulton	Armory rent.	80.00
Nov. 10	Capt George P Anthes	Armory rent.	80.00
Nov. 10	Capt H H Caughian	Armory rent.	80.00
Nov. 10	Capt H O Penick	Armory rent.	80.00
Nov. 10	Capt W H Goodrell	Armory rent.	80.00
Nov. 10	Capt A C Norris	Armory rent.	80.00
Nov. 10	Capt C H Blinchart	Armory rent.	80.00
Nov. 10	Capt L J Rowell	Armory rent.	80.00
Nov. 10	Col A W Swain	Headquarters allowance.	12.50
Nov. 10	Capt John T Hume	Armory rent band Third regiment.	75.00
Nov. 10	Capt S P Moore	Armory rent.	80.00
Nov. 10	Capt W F Steepy	Armory rent.	80.00
Nov. 10	Capt L K Butterfield	Armory rent.	80.00
Nov. 10	Capt C V Mount	Armory rent.	80.00
Nov. 10	Capt W H Keating	Armory rent.	80.00
Nov. 10	Capt W O Fryer	Armory rent.	80.00
Nov. 10	Capt George W Avery	Armory rent band Fourth regiment.	75.00
Nov. 10	Lieut Lee Long	Armory rent.	80.00
Nov. 10	Capt J E Banyard	Armory rent.	80.00
Nov. 10	Capt J W Lee	Armory rent.	80.00
Nov. 10	Col O W Boutin	Armory rent.	80.00
Nov. 10	Capt D M Odle	Armory rent.	80.00
Nov. 10	Capt G S Foster	Armory rent.	80.00
Nov. 10	Capt W T Chantland	Armory rent.	80.00
Nov. 10	Lieut F A Hills	Armory rent.	80.00
Nov. 10	Lieut F D Wheeler	Armory rent.	80.00
Nov. 10	Capt P O Refsell	Armory rent.	80.00
Nov. 10	Capt W A Kirk	Armory rent.	80.00
Nov. 10	Capt E A Kreger	Armory rent.	80.00
Nov. 10	Lieut-Col D V Jackson	Headquarters allowance to March 31, 1896.	12.50
Nov. 10	Capt M Miller	Armory rent.	80.00
Nov. 10	Capt A B Shaw	Armory rent.	80.00
Nov. 21	Capt J G Ralston	Allowance for rifle range 1896.	15.00
Nov. 21	Col A W Swain	Supplies Third regiment camp 1896.	57.51
Nov. 21	Capt L J Rowell	Travel ration allowance 1896.	1.00

DISBURSEMENTS—CONTINUED.

DATE.	NAME.	ON WHAT ACCOUNT.	AMOUNT.
1896.			
Nov. 21	Lieut C A Tracy.....	Services of self and sergeant preparing Third regiment camp 1896.....	\$ 12.00
Nov. 21	Capt J W Clark.....	Rifle range allowance 1896.....	15.00
Nov. 21	Capt H H Oaughlan.....	Rifle range allowance 1896.....	15.00
Nov. 21	Capt W T Ochantland.....	Rifle range allowance 1896.....	15.00
Nov. 21	Capt E O Johnson.....	Rifle range allowance 1896.....	15.00
Nov. 21	Col F W Mahin	Expenses on account official business June and July, 1896.....	6.50
Nov. 21	Capt H A Allen.....	Rifle range allowance 1896.....	15.00
Nov. 21	Lieut Lee Long.....	Rifle range allowance.....	15.00
Nov. 21	Capt S P Moore.....	Rifle range allowance 1896.....	15.00
Nov. 21	Capt F B Rozlene.....	Allowance for rifle range and travel ration allowance 1896.....	17.81
Nov. 21	Capt W H Goodrell.....	Travel ration allowance 1896.....	6.30
Nov. 21	Maj. I R Kirk.....	Horses Fourth regiment camp 1896.....	24.00
Nov. 30	John T Hume.....	Clerk adjutant-general's office Novem- ber, 1896.....	100.00
Nov. 30	Carrie Viesser.....	Stenographer adjutant-general's office, November, 1896.....	50.00
Nov. 30	George F Hunt.....	Ordinance sergeant adjutant-general's department, November, 1896.....	41.66
Dec. 1	S S Dorwart, Asst't Treas	Transportation 1896, Burlington, Cedar Rapids & Northern railway.....	989.56
Dec. 1	E S Hitchins, Asst Treas	Transportation 1896, Mason City & Fort Dodge railway.....	8.14
Dec. 1	W B Bend, Auditor.....	Transportation 1896, Chicago Great West- ern railway.....	86.95
Dec. 1	F G Ranney, Treasurer.	Transportation 1896, Chicago, Milwau- kee & St. Paul railway.....	817.60
Dec. 1	W J Fabian, Cashier....	Transportation 1896, Chicago, Burling- ton & Quincy railway.....	143.17
Dec. 1	J F Titus, Treasurer...	Transportation 1896, Illinois Central railway.....	399.47
Dec. 1	J H Sturgis, Asst't Treas	Transp rtation 1896, St. Louis, Keokuk & North-Western railway.....	12.14
Dec. 1	T J Fletcher, Treasurer	Transportation 1896, Albia & Central railway.....	8.64
Dec. 1	J K Lee, Auditor... ..	Transportation 1896, Sioux City & North- ern railway.....	141.61
Dec. 1	F L O'Leary, Treasurer	Transportation 1896, Wabash railway...	1.47
Dec. 1	Capt O J Cooper	Rifle range allowance 1896.....	15.00
Dec. 1	J F Elder, Asst't Treas..	Transportation 1896, Des Moines & Kan- sas City railway.....	187.60
Dec. 1	J F Elder, Asst't Treas..	Transportation 1896, Keokuk & Western railway.....	19.90
Dec. 1	J Gaskell, Asst't Treas..	Transpo tation 1896, Minneapolis & St Louis railway.....	9.13
Dec. 7	Capt R. T. French.....	Armory rent September 30, 1896.....	80.00
Dec. 7	D S Newsome.....	Labor, quartermaster-general's depart- ment, November, 1896.....	15.00
Dec. 7	Allie B Pray.....	Labor, quartermaster-general's depart- ment, November, 1896.....	15.00
Dec. 7	Whitman Saddle Co.....	Supplies, quartermaster-general's de- partment.....	9.60
Dec. 7	Capt F O Goedecke.....	Armory rent band Second regiment...	75.00
Dec. 7	Western Union Tel Co..	Telegrams.....	1.12
Dec. 7	American Express Co...	Express charges.....	3.10
Dec. 7	Adams Express Co.....	Express charges.....	1.65
Dec. 7	U S Express Co.....	Express charges.....	1.00
Dec. 18	John T Hume.....	Clerk adjutant-general's office Decem- ber 1, to 15, 1896.....	50.00
Dec. 18	John T Hume.....	Balance per diem non-commissioned staff and signal department, Third regiment, 1896.....	17.00
Dec. 18	Capt I J Stalker.....	Armory rent to September 30, 1896.....	80.00
Dec. 18	Capt H C Haynes.....	Armory rent to September 30, 1896.....	80.00
Dec. 18	W A Schwarz.....	Supplies furnished for medical depart- ment, First regiment.....	3.10
Dec. 18	Capt Fred Goedecke....	Expenses, official business account Sec- ond regiment band.....	3.00
Dec. 18	W. E. Bain.....	Meals and lodging members First reg- iment, account preparation of camp 1896.....	13.50
Dec. 24	W. J. Fabian.....	Transportation 1896, Chicago, Burling- ton & Quincy railway.....	925.19
Dec. 24	Capt W T Ochantland...	Balance clothing allowance 1896.....	49.43

DISBURSEMENTS—CONTINUED.

DATE.	NAME.	ON WHAT ACCOUNT.	AMOUNT.
1896.			
Dec. 24	Capt C L Root.....	Balance clothing allowance 1896.....	\$ 26.56
Dec. 24	Capt W A Kirk.....	Clothing allowance 1896.....	168.00
Dec. 24	Capt H O Haynes.....	Balance clothing allowance 1896.....	104.00
Dec. 24	Capt C L Root.....	Travel ration allowance 1896.....	8.40
Dec. 24	Capt D M Odle.....	Transportation Company E, Fourth regiment, account camp 1896.....	11.75
Dec. 24	Capt E A Kregar.....	Transportation and travel ration allowance 1896.....	12.20
Dec. 24	Lieut F D Wheeler.....	Travel ration allowance 1896.....	6.45
Dec. 24	Col A W Swalm.....	Expenses and per diem, account preparation Third regiment camp 1896.....	8.00
Dec. 24	D M Tent & Awning Co.	Canvas for repairing tents for quartermaster's department.....	8.50
Dec. 24	Capt J E Devore.....	Armory rent.....	80.00
Dec. 24	Gen J T Priestley.....	Railroad fare to and from meeting military surgeons U S, 1896.....	70.00
Dec. 24	George F Hunt.....	Services in quartermaster's department, canvas and extra time repairing.....	100.00
1897.			
Jan. 4	John T Hume.....	Clerk adjutant-general's office, December 15 to 31, 1896.....	50.00
Jan. 4	Carrie Vieser.....	Stenographer adjutant-general's office, December, 1896.....	50.00
Jan. 4	George F Hunt.....	Ordinance sergeant adjutant-general's department, December, 1896.....	41.66
Jan. 4	Capt E A Kregar.....	Rifle range allowance, 1896.....	15.00
Jan. 4	Prussia Hardware Co....	Supplies for engineer and quartermaster departments, 1896.....	12.15
Jan. 4	Lieut Claude Sweinhart.....	Services and expenses self and signal sergeant preparing Second regiment camp, 1896.....	11.50
Jan. 4	Col D V Jackson.....	Expenses account Second regiment camp, 1896.....	7.75
Jan. 14	H H Wright, Adjt-Gen..	Expenses official business, December, 1896, and January, 1897.....	12.75
Jan. 14	G M Platt.....	Drugs and medicines for Third regiment camp, 1896.....	8.40
Jan. 20	T J Fletcher, Treas.....	Transportation, 1896, Iowa Central.....	213.51
Jan. 20	W J Fabian, Cashier.....	Transportation, 1896, U, B & Q.....	144.18
Jan. 20	Capt I J Stalker.....	Rifle range allowance, 1896.....	15.00
Jan. 20	Capt W S Hart.....	Rifle range allowance, 1896.....	15.00
Jan. 20	C W King.....	Expense of loading cannon for shipment, July 8, 1896.....	3.00
Jan. 20	Case & Weisner.....	Supplies for commissary department, Fourth regiment, 1896.....	3.20
Jan. 30	John T Hume.....	Clerk adjutant-general's office, January, 1897.....	100.00
Jan. 30	Carrie Vieser.....	Stenographer adjutant-general's office, January, 1897.....	50.00
Jan. 30	George F Hunt.....	Ordinance sergeant adjutant-general's department, January, 1897.....	41.66
Jan. 30	R W Clark.....	Transportation, 1896, C, St P M & O Ry.....	43.12
Jan. 30	F L O'Leary, Treas.....	Transportation, 1896, Wabash railway.....	17.31
Feb. 6	M M Kirkman, Second Vice-President.....	Transportation, 1896, C & N W railway.....	867.50
Feb. 6	L F Strickler.....	Supplies Second regiment camp, 1896.....	50.00
Feb. 6	Capt George A Evans.....	Rent of mess outfit, cooking utensils and stove, rifle range, June, 1896.....	24.00
Feb. 6	Capt O J Cooper.....	Rent of mess outfit, cooking utensils and stove, rifle range, June, 1896.....	24.00
Feb. 6	J F Barnard, Receiver..	Transportation, 1896, O & St L railway.....	15.13
Feb. 6	Joseph Gaskell, Assistant Treasurer.....	Transportation, 1896, M & St L railway.....	12.18
Feb. 6	W E Bain, Manager.....	Meals and lodging for quartermaster First regiment and assistants, account camp 1896.....	12.50
Feb. 6	B & M Railroad Co.....	Transportation, 1896.....	.85
Feb. 6	H & S Railway Co.....	Transportation, 1896.....	.60
Feb. 6	Iowa Cen Railway Co....	Transportation, 1896.....	1.22
Feb. 6	Western Union Tel Co....	Telegrams, December, 1896.....	2.22
Feb. 6	Western Union Tel Co....	Telegrams, January, 1897.....	1.22
Feb. 6	Adams Express Co.....	Express charges.....	.90
Feb. 6	Adams Express Co.....	Express charges.....	.50
Feb. 6	F K Ebersole.....	Hardware for quartermaster-general's department.....	5.15

DISBURSEMENTS—CONTINUED.

DATE.	NAME.	ON WHAT ACCOUNT.	AMOUNT.
1897.			
Feb. 6	D M Tent & Awning Co.	Thread for repair of tents.....	\$.66
Feb. 6	U S Express Co.	Express charges.....	.70
Feb. 12	Maj H J Martin.....	Services and expenses on duty at First regiment camp, 1896.....	10.95
Feb. 12	Lieut F W Woodring....	Services and expenses account preparation of First regiment camp, 1896.....	20.75
Feb. 12	W A Foster.....	Expenses and per diem assisting quartermaster First regiment camp, 1896.....	13 83
Feb. 12	Peter Anderson.....	Transportation Company I, First regiment, account camp, 1896.....	76.00
Feb. 12	W B Bend, Aud.....	Transportation, 1896, Chicago Great Western railway.....	16.95
Feb. 12	W W Dorman.....	For labor on account breaking camp First regiment, 1896.....	6.45
Feb. 12	Maj A L Wright.....	Expenses account transportation of stores to First regiment camp, 1896.....	19.87
Feb. 12	B W Tabor.....	Medicines for use First regiment camp, 1896.....	2.35
Feb. 12	Hurlburt, Ward Drug Co.....	Supplies for I. N. G., furnished on order of adjutant-general, 1896.....	37.41
Feb. 12	Capt W H Thrift.....	Expense of targets and rifle practice First regiment camp, 1896.....	11.90
Feb. 12	Col A W Swalm.....	Expenses inspection companies Third regiment, January and February, 1897.....	14.75
Feb. 12	Capt W S Hart.....	Armory rent, September 30, 1896, to March 31, 1897.....	55.00
Feb. 17	J H Davis.....	Meals and lodging for officers at school, 1897.....	428.50
Feb. 17	Jas R Lincoln.....	Miscellaneous bills, account officers' school, 1897.....	71 10
Feb. 27	W W Wilcox & Co.....	Marksmen's buttons, 1897.....	24.00
Feb. 27	Capt F B Rozicene.....	Expense making and purchase of uniforms, 1896.....	20 53
Feb. 27	Duplex Typewriter Co.	Plating sabres for I. N. G.....	18.00
Feb. 27	Carrie Vieser.....	Stenographer, adjutant-general's office, February, 1897.....	50 00
Feb. 27	George F Hunt.....	Ordnance sergeant, adjutant-general's department, February, 1897.....	41.66
Feb. 27	Capt D Rennison.....	Armory rent, March 31, 1896, to September 30, 1896.....	80.00
Feb. 27	Capt F D Rennison.....	Armory rent, September 30, 1896, to January 7, 1897.....	8.47
Feb. 27	John T Hume.....	Clerk, adjutant-general's office, February, 1897.....	100.00
Feb. 27	Capt H O Penick.....	Armory rent, September 30, 1896, to March 31, 1896.....	55.00
Feb. 27	W J Fabian, cashier....	Transportation, 1897, Chicago, Burlington & Quincy.....	29.05
Feb. 27	White Line Transfer Co	Freight and drayage.....	41.52
March 10	Capt J A Olmsted.....	Expenses account inspections, 1897.....	24 75
March 12	John E Wright.....	Service, adjutant-general's department February, 1897.....	37.50
March 13	H H Wright, adjt-gen..	Expenses official business, March, 1897.....	40.75
March 13	Capt J A Olmsted.....	Expenses account inspections I. N. G., March, 1897.....	29.45
March 16	Maj J T Davidson.....	Expenses and per diem inspecting First brigade, 1897.....	151 65
March 22	Lieut O S Goodwin.....	Services self and commissary sergeant account camp, 1896.....	14.95
March 22	White Line Trans. Co...	Freight and drayage on ordnance and quartermaster stores.....	180.16
March 22	J O Brooksmitt, auditor.	Transportation, 1897, account officers' schools, B., O. R. & N. Ry.....	13.60
March 22	S D Childs.....	Sharpshooters' badges for I. N. G.....	49.50
March 22	W G Purdy, treasurer..	Transportation, 1896, O., R. I. & P.....	1,395.30
March 22	M M Kirkman, second vice-president.....	Transportation, 1897, O. & N W. Ry.....	45.00
April 2	John T Hume.....	Clerk, adjutant-general's office, March, 1897.....	100.00
April 2	John E Wright.....	Services adjutant-general's department, March, 1897.....	50 00
April 2	Carrie Vieser.....	Stenographer, adjutant-general's office, March, 1897.....	50.00
April 2	George F Hunt.....	Ordnance sergeant, adjutant-general's department, March, 1897.....	41.66

DISBURSEMENTS—CONTINUED.

DATE.	NAME.	ON WHAT ACCOUNT.	AMOUNT.
1897.			
April 5	Gen James Rule.....	Headquarters allowance.....	\$ 12.50
April 5	Gen James A Guest.....	Headquarters allowance.....	12.50
April 5	Col F W Mahin.....	Headquarters allowance.....	12.50
April 5	Col A W Swalm.....	Headquarters allowance.....	12.50
April 5	Capt J D Liggett.....	Postage and stationery allowance.....	10.00
April 5	Capt C O McCollom.....	Armory rent, band, First regiment.....	100.00
April 5	Capt B F Blocklinger.....	Armory rent.....	105.00
April 5	Capt F R Fisher.....	Armory rent.....	105.00
April 5	Capt H A Allen.....	Armory rent.....	105.00
April 5	Capt L J Rowell.....	Armory rent.....	105.00
April 5	Capt W S Hart.....	Armory rent.....	105.00
April 5	Capt O L Root.....	Armory rent.....	105.00
April 5	Capt E O Johnson.....	Armory rent.....	105.00
April 5	Capt S T Bisbee.....	Armory rent.....	105.00
April 5	Capt T O Dalzell.....	Armory rent.....	105.00
April 5	Capt D W Harvey.....	Armory rent.....	105.00
April 5	Capt H C Haynes.....	Armory rent.....	105.00
April 5	Capt F C Chambers.....	Armory rent.....	105.00
April 5	Capt W H Goodrell.....	Armory rent.....	105.00
April 5	Capt A C Norris.....	Armory rent.....	105.00
April 5	Capt O H Rinehart.....	Armory rent.....	105.00
April 5	Capt W G Heaton.....	Armory rent.....	60.00
April 5	Capt S P Moore.....	Armory rent.....	105.00
April 5	Capt L K Butterfield.....	Armory rent.....	105.00
April 5	Capt C V Mount.....	Armory rent.....	105.00
April 5	Capt W H Keating.....	Armory rent.....	105.00
April 5	Capt I J Stalker.....	Armory rent.....	105.00
April 5	Capt E C Worthington.....	Armory rent.....	105.00
April 5	Capt W O Pryor.....	Armory rent to March 31, 1897.....	105.00
April 5	Capt W O Pryor.....	Armory rent to September 30, 1895.....	55.00
April 5	Capt J W Clark.....	Armory rent.....	105.00
April 5	Capt Geo W Avery.....	Armory rent, band, Fourth regiment.....	100.00
April 5	Capt A L Sortor.....	Armory rent.....	105.00
April 5	Capt J E Banyard.....	Armory rent.....	103.00
April 5	Capt G S Foster.....	Armory rent to March 31, 1895.....	55.00
April 5	Capt W T Chantland.....	Armory rent.....	105.00
April 5	Capt P O Refsell.....	Armory rent.....	105.00
April 16	Maj J T Davidson.....	Expenses and per diem, inspection Second brigade.....	153.80
April 16	Capt J A Olmsted.....	Expenses, account inspections Second brigade.....	48.50
April 17	Maj W H Evans.....	Postage and stationery allowance as inspector S A P. to March, 1897.....	9.00
April 17	Col T F Cooke.....	Postage and stationery allowance.....	10.00
April 17	Maj D A Thornburg.....	Postage and stationery allowance.....	10.00
April 17	Capt W H Thrift.....	Postage and stationery allowance.....	10.00
April 17	Capt C W Kemble.....	Postage and stationery allowance.....	10.00
April 17	Capt M S Schermerhorn.....	Postage and stationery allowance.....	10.00
April 17	Col D V Jackson.....	Headquarters allowance.....	12.50
April 17	Col C E Foster.....	Headquarters allowance to March 31, 1897.....	12.50
April 17	Capt Geo A Evans.....	Armory rent.....	105.00
April 17	Capt F B Rozlene.....	Armory rent.....	105.00
April 17	Lieut P W McRoberts.....	Armory rent.....	105.00
April 17	Capt John Tillie.....	Armory rent.....	105.00
April 17	Capt H H Caughlan.....	Armory rent.....	105.00
April 17	Capt W B Barger.....	Armory rent.....	105.00
April 17	Capt W F Steepy.....	Armory rent.....	105.00
April 17	Capt M Miller.....	Armory rent.....	105.00
April 17	Capt A B Shaw.....	Armory rent.....	105.00
April 17	Capt John T Hume.....	Armory rent, Third regiment band.....	100.00
April 17	Capt J W Lee.....	Armory rent.....	105.00
April 17	Col C W Routin.....	Armory rent.....	105.00
April 17	Capt D M Odle.....	Armory rent.....	105.00
April 17	Capt G S Foster.....	Armory rent.....	105.00
April 17	Lieut F A Hills.....	Armory rent.....	105.00
April 17	Capt Otto Hile.....	Armory rent.....	105.00
April 17	Capt W A Kirk.....	Armory rent.....	105.00
April 17	Capt E A Kregar.....	Armory rent.....	105.00
May 1	S D Childs & Co.....	Date bars for sharpshooters I. N. G., 1897.....	9.40
May 1	W B Bend.....	Transportation, 1897.....	9.75
May 1	Capt G S Foster.....	Allowance for rifle range, 1895.....	15.00
May 1	Capt W B Parker.....	Rifle range allowance, 1897.....	15.00
May 1	Capt E O Worthington.....	Rifle range allowance, 1895 and 1896.....	30.00
May 1	Capt C V Mount.....	Rifle range allowance, 1895 and 1896.....	80.00
May 1	Capt W F Steepy.....	Rifle range allowance, 1896.....	15.00

DISBURSEMENTS—CONTINUED.

DATE.	NAME.	ON WHAT ACCOUNT.	AMOUNT.
1897.			
May 1	Capt F R Fisher.....	Rifle range allowance, 1895 and 1896.....	\$ 26.12
May 1	Western Union Tel Co..	Telegrams, February and March, 1897.....	8.31
May 1	Henry Fricke & Co.....	Cleaning uniform clothing, quartermaster-general's department.....	40.75
May 1	Adams Express Co.....	Charges on shipments, March, 1897.....	22.85
May 1	American Express Co..	Express charges, March, 1897.....	1.70
May 1	W L Bodison, auditor....	Transportation, 1897.....	1.68
May 1	James E Lincoln.....	Expense account, official business, February, 1897.....	4.25
May 1	J F Titus, treasurer....	Transportation, 1897.....	6.94
May 1	Joe Gaskell, treasurer..	Transportation, 1897.....	8.75
May 1	John T Hume.....	Clerk, adjutant-general's office, April, 1897.....	100.00
May 1	Carrie Vieser.....	Stenographer, adjutant-general's office, April, 1897.....	50.00
May 1	John E Wright.....	Services in adjutant-general's department, April, 1897.....	50.00
May 1	George F Hunt.....	Ordnance sergeant, adjutant-general's department, April, 1897.....	41.66
May 8	Iowa Furniture Co.....	Material for tent rack and ropes.....	34.50
May 8	John A Hull.....	Armory rent.....	105.00
May 8	Capt John A Hull.....	Rifle range allowance, 1895 and 1896.....	30.00
May 31	John T Hume.....	Clerk, adjutant-general's office, May, 1897.....	100.00
May 31	Carrie Vieser.....	Stenographer, adjutant-general's office, May, 1897.....	50.00
May 29	John E Wright.....	Services, adjutant-general's department, May, 1897.....	50.00
May 29	George F Hunt.....	Ordnance sergeant, adjutant-general's department, May, 1897.....	41.66
June 2	Capt A O Norris.....	Travel ration and range allowance.....	14.71
June 2	S S Dowart.....	Transportation, 1897, B., C. E. & N. Ry.....	1.86
June 2	J K & W H Glichrist...	Lumber for quartermaster-general's department.....	4.40
June 2	J F Elder, ass't treas...	Transportation, 1897, K. & W. Ry.....	9.24
June 2	J F Elder, ass't treas...	Transportation, 1897, D. M. & K. O. Ry.....	17.69
June 2	J H Ellis, ass't treas...	Transportation, 1897, H. & S. Ry.....	1.25
June 2	M M Kirkman, ad v-pres	Transportation, 1897, O. & N.-W. Ry.....	89.60
June 2	White Line Transfer Co...	Freight and drayage on ordnance and quartermaster stores.....	67.96
June 2	Iowa Machine & N Wks...	Brass ferrules furnished.....	.75
June 2	Dockstader & Wilkins...	Flannel furnished quartermaster-general's department.....	1.17
June 2	Des Moines Trunk F'ty..	Lock for adjutant-general's trunk.....	1.50
June 2	D M Tent and Awning Co	Sailor's palm furnished quartermaster-general's department.....	.25
June 2	H P Holmes.....	Engraving date bars.....	1.00
June 11	Capt F O Goedecke.....	Armory rent Second regiment band to March 31, 1897.....	100.00
June 11	Capt J G Ralston.....	Armory rent.....	105.00
June 11	Western Union Tel Co..	Telegrams, April, 1897.....	2.44
June 11	Duplex Typewriter Co..	Plating sabres for quartermaster-general's department.....	13.50
June 11	F G Ranney, treas.....	Transportation, 1897, O., M. & St. P. Ry.....	19.09
June 11	Capt D M Odle.....	Rifle range allowance.....	15.00
June 11	Capt W S Hart.....	Travel ration allowance and transfer of baggage, account camp 1896.....	21.20
June 11	Capt H A Gooch.....	Rifle range allowance 1897.....	15.00
June 11	W J Fabian, cashier....	Transportation February and March, 1897, O., B. & Q. Ry.....	7.50
June 11	M O Lilley Co.....	Caps and cap devices furnished I. N. G., 1897.....	1,965.29
June 11	T J Fletcher, treas....	Transportation, 1897, Iowa Central.....	32.01
June 12	Crpt J A Olmstead.....	Expenses official business, April, May and June, 1897.....	23.25
June 12	Gen H H Wright.....	Expenses official business, May.....	17.45
July 2	John T Hume.....	Clerk adjutant-general's office, June, 1897.....	100.00
July 2	Carrie Vieser.....	Stenographer adjutant-general's office, June, 1897.....	50.00
July 2	John E Wright.....	Services adjutant-general's department, June, 1897.....	50.00
July 2	George F Hunt.....	Ordnance sergeant adjutant-general's department, June, 1897.....	41.66
July 16	H H Wright, adjt-gen..	Expenses official business.....	23.23

DISBURSEMENTS—CONTINUED.

DATE.	NAME.	ON WHAT ACCOUNT.	AMOUNT.
1897.			
July 17	Merchants Nat bank ...	Expenses account labor, cooks, grading, repairs and painting buildings, and supplies furnished state rifle range, June, 1897.....	\$ 402.86
July 17	J H Stein.....	Cartage on camp equipage, account state rifle range.....	72.71
July 17	H J Martin	Expenses self and assistants, engineer work state rifle range.....	81.15
July 17	Litback & Jeffrey.....	Lumber for use at state rifle range.....	9.50
July 17	Cedar Rapids Sav bank	Rent state rifle range, June, 1897, to 1898	160.00
July 17	Col T F Cooke.....	Expense account state rifle range.....	10.00
July 17	H M Hamilton	Meals and lodging officers preparing camp, rifle range, 1897.....	15.00
July 17	Thos Manwell.....	Cots purchased and tables rented state rifle range.....	10.00
July 17	Chicago Grocery Co.....	Groceries furnished for use at state rifle range, June, 1897.....	228.06
July 17	F M Young	Lodging members Second and Third regiments, account rifle range, 1897...	3.75
July 17	J H Williams.....	Labor breaking camp, state rifle range, 1897.....	3.15
July 17	O J Franchere....	Supplies furnished state rifle range, 1897.....	18.06
July 17	F Kern.....	Bread furnished state rifle range, 1897..	27.25
July 17	Capt Geo A Evans	Rent of Buzzacott oven, state rifle range	4.50
July 17	Capt H G Ross.....	Rent of Buzzacott oven, state rifle range	5.24
July 17	Norris & Loring.....	Hardware and fence wire, state rifle range.....	26.20
July 17	Robert Yager	Grading and team work, state rifle range.....	108.77
July 17	W H Rank.....	Livery for adjutant-general, account official business.....	5.00
July 17	J M Fry & Son.....	Meat furnished for state rifle range.....	238.28
July 17	Chas P Hubbard	Ice furnished for state rifle range.....	3.12
July 17	Fay Bros.....	Lumber furnished for state rifle range.....	7.97
July 17	A H Connor & Co.....	Labor and materials for targets, state rifle range.....	10.43
July 17	T Z Cook & Lawrence ..	Rental and damage to dishes, state rifle range.....	22.96
July 17	American Express Co...	Express charges, February and June, 1897.....	8.85
July 17	Adams Express Co.....	Express charges.....	12.45
July 17	U S Express Co.....	Express charges.....	5.15
July 17	Schmucker & Loper	Paints and brushes, quartermaster-general's department.....	6.55
July 17	Hibbard, Spencer, Bartlett & Co.....	One Buzzacott oven for quartermaster-general's department.....	12.85
July 30	John T Hume.....	Clerk, adjutant-general's office, July, 1897.....	100.00
July 30	Carrie Vieser.....	Stenographer, adjutant-general's office, July, 1897.....	50.00
July 30	George F Hunt.....	Ordnance sergeant, adjutant-general's department, July, 1897.....	41.66
July 30	H H Wright, adjt-gen...	Expenses, official business, July.....	19.00
July 31	H H Wright, adjt-gen...	Hire laborers breaking camp, state rifle range.....	25.50
Aug. 11	John E Wright.....	Services, adjutant-general's department, July, 1897.....	50.00
Aug. 31	John T Hume.....	Clerk, adjutant-general's office, August, 1897.....	100.00
Aug. 31	Carrie Vieser.....	Stenographer, adjutant-general's office, August, 1897.....	50.00
Aug. 31	George F Hunt.....	Ordnance sergeant, adjutant-general's department, August, 1897.....	41.66
Aug. 31	John E Wright.....	Services, adjutant-general's department, August, 1897.....	50.00
Aug. 31	John W Heavilin.....	Labor, quartermaster-general's department, August, 1897.....	30.75
July 17	H H Wright, adjt-gen...	Pay roll, First regiment, state rifle range.....	267.15
July 17	H H Wright, adjt-gen...	Pay roll, Second regiment, state rifle range.....	222.00
July 17	H H Wright, adjt-gen...	Pay roll Third regiment, state range.....	222.24
July 17	H H Wright, adjt-gen...	Pay roll Fourth regiment, state range..	222.15
July 17	H H Wright, adjt-gen...	Pay roll staff, state range.....	52.56

DISBURSEMENTS—CONTINUED.

DATE.	NAME.	ON WHAT ACCOUNT.	AMOUNT.
1897.			
July 17	Capt R M Darley.....	Per diem, state rifle range.....	\$ 16.00
Sept. 10	Col F W Mahin.....	Per diem, 1897, field, staff and band, First regiment.....	606.00
Sept. 10	Capt B F Blocklinger...	Per diem, 1897, Company "A," First reg- iment.....	336.00
Sept. 10	Capt F R Fisher.....	Per diem, 1897, Company "B," First reg- iment.....	354.89
Sept. 10	Capt George A Evans...	Per diem, 1897, Company "C," First reg- iment.....	295.70
Sept. 10	Capt F B Rozilene.....	Per diem, 1897, Company "D," First reg- iment.....	301.81
Sept. 10	Capt H A Allen.....	Per diem, 1897, Company "E," First reg- iment.....	313.45
Sept. 10	Capt L J Rowell.....	Per diem, 1897, Company "F," First reg- iment.....	326.24
Sept. 10	Capt J G Balston.....	Per diem, 1897, Company "G," First reg- iment.....	279.47
Sept. 10	Capt R M Darley.....	Per diem, 1897, Company "H," First reg- iment.....	142.18
Sept. 10	Capt A G Stewart.....	Per diem, 1897, Company "I," First reg- iment.....	337.85
Sept. 10	Capt H G Ross.....	Per diem, 1897, Company "K," First reg- iment.....	431.88
Sept. 10	Capt C L Root.....	Per diem, 1897, Company "L," First reg- iment.....	323.30
Sept. 10	Capt E O Johnson.....	Per diem, 1897, Company "M," First reg- iment.....	343.90
Sept. 10	Col D V Jackson	Per diem, 1897, field, staff and band, Sec- ond regiment.....	616.00
Sept. 10	Capt S T Bisbee.....	Per diem, 1897, Company "A," Second regiment.....	312.50
Sept. 10	Capt T O Dalzell.....	Per diem, 1897, Company "B," Second regiment.....	337.50
Sept. 10	Lieut F T Dolson.....	Per diem, 1897, Company "C," Second regiment.....	223.50
Sept. 10	Capt D W Harvey.....	Per diem, 1897, Company "D," Second regiment.....	301.00
Sept. 10	Capt H O Haynes.....	Per diem, 1897, Company "E," Second regiment.....	309.50
Sept. 10	Capt F C Chambers....	Per diem, 1897, Company "F," Second regiment.....	230.00
Sept. 10	Capt H H Caughlan ...	Per diem, 1897, Company "G," Second regiment.....	309.50
Sept. 10	Capt W B Barger.....	Per diem, 1897, Company "H," Second regiment.....	236.00
Sept. 10	Capt E F T Cherry	Per diem, 1897, Company "I," Second regiment.....	304.50
Sept. 10	Capt A C Norris.....	Per diem, 1897, Company "K," Second regiment.....	313.50
Sept. 10	Capt O H Elnehart....	Per diem, 1897, Company "L," Second regiment.....	334.50
Sept. 10	Capt W G Heaton.....	Per diem, 1897, Company "M," Second regiment.....	371.00
Sept. 10	Lieut-Col J O Loper....	Per diem, 1897, field, staff and band, Third regiment.....	586.00
Sept. 10	Capt John A Hull.....	Per diem, 1897, Company "A," Third regiment.....	280.50
Sept. 10	Capt S P Moore.....	Per diem, 1897, Company "B," Third regiment.....	399.00
Sept. 10	Capt W F Steepy.....	Per diem 1897, Company C, Third regi- ment.....	306.00
Sept. 10	Capt L K Rutterfield...	Per diem 1897, Company D, Third regi- ment.....	323.00
Sept. 10	Capt C V Mount.....	Per diem 1897, Company E, Third regi- ment.....	404.00
Sept. 10	Capt W H Keating.....	Per diem 1897, Company F, Third regi- ment.....	291.40
Sept. 10	Capt W H Ickis.....	Per diem 1897, Company G, Third regi- ment.....	297.85
Sept. 10	Capt E O Worthington.	Per diem 1897, Company H, Third regi- ment.....	363.00
Sept. 10	Capt M Miller.....	Per diem 1897, Company I, Third regi- ment.....	370.50
Sept. 10	Capt W O Pryor.....	Per di m 1897, Company L, Third regi- ment.....	334.50

DISBURSEMENTS—CONTINUED.

DATE.	NAME.	ON WHAT ACCOUNT.	AMOUNT.
1897.			
Sept. 10	Capt J W Clark	Per diem 1897, Company M, Third regiment.....	\$ 256.50
Sept. 10	Capt F A Hills	Per diem 1897, field staff and band Fourth regiment.....	577.50
Sept. 10	Capt A L Sortor.....	Per diem 1897, Company A, Fourth regiment.....	200.00
Sept. 10	Capt J E Banyard	Per diem 1897, Company B, Fourth regiment.....	303.50
Sept. 10	Capt J W Lee	Per diem 1897, Company C, Fourth regiment.....	345.50
Sept. 10	Capt W B Parker,	Per diem 1897, Company D, Fourth regiment.....	346.50
Sept. 10	Capt D M Odle	Per diem 1897, Company E, Fourth regiment.....	312.50
Sept. 10	Capt G S Foster.....	Per diem 1897, Company F, Fourth regiment.....	263.50
Sept. 10	Capt W T Chantland.....	Per diem 1897, Company G, Fourth regiment.....	373.50
Sept. 10	Capt H A Gooch	Per diem 1897, Company H, Fourth regiment.....	227.00
Sept. 10	Lieut F D Wheeler.....	Per diem 1897, Company I, Fourth regiment.....	171.50
Sept. 10	Capt P O Refsell.....	Per diem 1897, Company K, Fourth regiment.....	303.00
Sept. 10	Capt W A Kirk	Per diem 1897, Company L, Fourth regiment.....	337.00
Sept. 10	Capt E A Kreger.....	Per diem 1897, Company M, Fourth regiment.....	360.00
Sept. 11	J Fuess & Co.....	Beef, bacon and ham First regiment camp 1897.....	448.36
Sept. 11	D J Koepke	Milk First regiment camp 1897.....	5.33
Sept. 11	Borchers & Arthur.....	Bread First regiment camp 1897.....	112.14
Sept. 11	H A Lansing	Milk First regiment camp 1897.....	12.60
Sept. 11	A Wood & Sons.....	Ice First regiment 1897.....	80.93
Sept. 11	Cunningham & McCoy.....	Groceries First regiment camp 1897.....	246.01
Sept. 11	M Gasser.....	Saddle horses First regiment camp 1897.....	258.25
Sept. 11	Waterloo Lumber Co.....	Lumber First regiment camp 1897.....	206.50
Sept. 11	J. M. McStay	Straw First regiment camp 1897.....	21.00
Sept. 11	Cedar River Park Assc.....	Wood First regiment camp 1897.....	78.50
Sept. 11	Clarence D. Marquis.....	Hauling water First regiment camp 1897.....	8.85
Sept. 11	M B Stewart.....	Hauling tents and equipage First regiment camp 1897.....	130.45
Sept. 11	Cedar River Park Assc.....	Rent and clearing grounds and rent of buildings First regiment camp 1897.....	219.50
Sept. 11	F Ford	Team work for quartermaster First regiment camp 1897.....	20.25
Sept. 11	W E Klingaman.....	Materials and labor account construction flag pole First regiment camp, 1897.....	10.40
Sept. 11	C W Cotton	Labor breaking First regiment camp, 1897.....	50.00
Sept. 11	M W Gipe	Labor quartermaster's department, First regiment camp, 1897.....	23.50
Sept. 11	F W Woodring.....	Services preparing and breaking First regiment camp, 1897.....	11.15
Sept. 11	W A Foster	Services and expenses preparing and breaking First regiment camp, 1897.....	9.65
Sept. 11	Capt A G Stewart.....	Rifle range allowance, 1897.....	15.00
Sept. 11	Capt A G Stewart.....	Transportation and subsistence Company I, First regiment, to and from camp, 1897.....	50.75
Sept. 11	Capt O L Root.....	Travel ration allowance, 1897.....	14.45
Sept. 11	O C Olifton.....	Ice Second regiment camp, 1897.....	23.55
Sept. 11	Harvey & Warfel.....	Bread Second regiment camp, 1897.....	121.94
Sept. 11	Campbell & Bowman.....	Meat Second regiment camp, 1897.....	365.54
Sept. 11	Row & Nichols.....	Groceries Second regiment camp, 1897.....	208.44
Sept. 11	Shields & Dawson.....	Wood Second regiment camp, 1897.....	56.00
Sept. 11	A H Wallace & Son.....	Lumber Second regiment camp, 1897.....	150.00
Sept. 11	W Shanafelt & Co.....	Lumber Second regiment camp, 1897.....	52.35
Sept. 11	Barbour, Younkin & Co.....	Lumber Second regiment camp, 1897.....	57.11
Sept. 11	Adam Page	Straw Second regiment camp, 1897.....	18.33
Sept. 11	McElwain & Brown.....	Saddle horses Second regiment camp, 1897.....	186.50
Sept. 11	Frank Bartholomew.....	Saddle horses Second regiment camp, 1897.....	28.00
Sept. 11	J D Glasgow.....	Water barrels Second regiment camp, 1897.....	23.75

DISBURSEMENTS—CONTINUED.

DATE.	NAME.	ON WHAT ACCOUNT.	AMOUNT.
1897.			
Sept. 11	Frank Webb.....	Team and carriage Second regiment camp, 1897.....	\$ 29.50
Sept. 11	Casey Bros.....	Team and wagon Second regiment camp, 1897.....	18.00
Sept. 11	J S Wagner.....	Rent of ground for drill, Second regiment camp, 1897.....	25.00
Sept. 11	Thomas Dupius & Son..	Labor putting up electric light and poles Second regiment camp, 1897.....	18.00
Sept. 11	W A Stiles.....	Construction flag pole Second regiment camp, 1897.....	15.00
Sept. 11	S A Allen.....	Hauling water Second regiment camp, 1897.....	33.00
Sept. 11	William Smouse.....	Rent of ground, Second regiment camp, 1897.....	62.50
Sept. 11	E G Mason.....	Hauling camp equipage and baggage, Second regiment camp, 1897.....	50.25
Sept. 11	Lieut Claude Sweinhart	Services self and sergeant preparing Second regiment camp, 1897.....	9.00
Sept. 11	Capt F O Chambers.....	Travel ration allowance and transfer of baggage.....	5.25
Sept. 11	Capt S T Bisbee.....	Rifle range allowance, 1897.....	15.00
Sept. 11	A B Lewis & Sons.....	Groceries Third regiment camp, 1897.....	245.49
Sept. 11	S R Babb & Son.....	Meat Third regiment camp, 1897.....	372.45
Sept. 11	Barnard & Hovalt.....	Bread Third regiment camp, 1897.....	142.68
Sept. 11	Osceola Produce Co.....	Ice Third regiment camp, 1897.....	3.00
Sept. 11	Roberts & Campbell.....	Ice Third regiment camp, 1897.....	4.69
Sept. 11	W W Williams.....	Wood and water barrels Third regiment camp, 1897.....	75.50
Sept. 11	E W Bingman.....	Saddle horses Third regiment camp, 1897.....	210.50
Sept. 11	F W Hartshorn, mgr..	Electric lights Third regiment camp, 1897.....	75.00
Sept. 11	S I Babb.....	Team Third regiment camp, 1897.....	21.00
Sept. 11	Cyrus Arthur.....	Hauling tents and equipage Third regiment camp, 1897.....	15.50
Sept. 11	L O Johnson.....	Hauling camp equipage and baggage Third regiment camp, 1897.....	22.50
Sept. 11	A B Lewis & Sons.....	Materials and labor constructing flag poles Third regiment camp, 1897.....	17.50
Sept. 11	S N Cooley.....	Hauling water, straw furnished, and rent of ground Third regiment camp, 1897.....	90.00
Sept. 11	John C Loper.....	Per diem advance party preparing Third regiment camp, 1897.....	36.50
Sept. 11	G W Landers.....	Expense of two cooks and four hired musicians eighth day of camp, 1897.....	7.50
Sept. 11	G W Rogers.....	Wood Fourth regiment camp, 1897.....	83.87
Sept. 11	A E Feimley.....	Lumber Fourth regiment camp, 1897.....	139.00
Sept. 11	Fred Gawtry.....	Straw Fourth regiment camp, 1897.....	15.12
Sept. 11	Walter F Newberry.....	Saddle horses Fourth regiment camp.....	108.50
Sept. 11	Geo R Hopper.....	Meat Fourth regiment camp, 1897.....	199.99
Sept. 11	Geo J Fessel.....	Bread Fourth regiment camp, 1897.....	32.24
Sept. 11	Upper River Ice Co.....	Ice Fourth regiment camp, 1897.....	24.86
Sept. 11	W M Mitchell.....	Bread Fourth regiment camp, 1897.....	26.06
Sept. 11	Crosby & Bechtel.....	Bread Fourth regiment camp, 1897.....	27.24
Sept. 11	O J Mater.....	Bread Fourth regiment camp, 1897.....	25.33
Sept. 11	D E Leary.....	Groceries Fourth regiment camp, 1897.....	227.86
Sept. 11	Fort Dodge Ice Co.....	Ice Fourth regiment camp, 1897.....	25.75
Sept. 11	Black & Woolverton.....	Meat Fourth regiment camp, 1897.....	163.62
Sept. 11	John Nelson.....	Water and digging sinks Fourth regiment camp, 1897.....	78.25
Sept. 11	Colby Bros.....	Ambulance and teams Fourth regiment camp, 1897.....	81.25
Sept. 11	Leighton Bros.....	Pipe for conducting water Fourth regiment camp, 1897.....	19.50
Sept. 11	Lathrop Trs & Coal Co.	Hauling tents, equipage and baggage, Fourth regiment camp, 1897.....	94.25
Sept. 11	Lieut E H Brown.....	Services preparing and breaking Fourth regiment camp, 1897.....	8.00
Sept. 11	V A Blomgren.....	Services preparing and breaking Fourth regiment camp, 1897.....	8.00
Sept. 11	Lieut W M McKircher..	Services preparing and breaking Fourth regiment camp, 1897.....	8.00
Sept. 11	Maj H J Martin.....	Services preparing First and Fourth regiment camps, 1897.....	9.00
Sept. 11	U S Express Co.....	Express charges, May, June, July and August, 1897.....	59.68

DISBURSEMENTS—CONTINUED.

DATE.	NAME.	ON WHAT ACCOUNT.	AMOUNT.
1897.			
Sept. 11	American Express Co.	Express charges, July, 1897	9.85
Sept. 11	Adams Express Co.	Express charges, July, 1897	12.00
Sept. 11	W U Telegraph Co.	Telegrams, June and July, 1897	18.43
Sept. 11	Agent D M & K O Ry.	Freight on camp equipage, August, 1897	69.12
Sept. 11	J F Barnard, receiver.	Transportation, 1897, O & St L.	1.71
Sept. 11	Capt E O Worthington.	Armory rent to September 30, 1896	80.00
Sept. 11	Des Moines Drug Co.	Supplies for medical department, I. N. G.	29.46
Sept. 11	Capt J A Olmsted	Expenses attending camps, 1897	29.35
Sept. 11	M C Lilley Co.	Supplies for use I. N. G.	123.65
Sept. 11	Agent C, R I & P Ry Co	Freight on tents and camp equipage, August, 1897	66.84
Sept. 11	W L Bedison	Transportation, 1897	20.53
Sept. 11	Major J T Davidson	Per diem and expenses inspecting Second and Third regiment camps, 1897	24.25
Sept. 11	H H Wright, adjt-gen.	Telegrams and hotel bill, official business	9.85
Sept. 11	Schmucker & Loper.	Supplies medical department I. N. G., August, 1897	78.00
Sept. 11	Gen J R Lincoln.	Per diem and expenses attending camps, 1897	37.50
Sept. 11	Bohu Mfg Co	Boxes for quartermaster-general's department, 1897	14.03
Sept. 11	D M Tent and Awn'g Co	Tent poles for quartermaster-general's department, 1897	14.55
Sept. 11	Gen J T Priestley.	Expense, account of meeting military surgeons U. S., May, 1897	74.20
Sept. 11	Capt J E Banyard.	Allowance for railroad fare to rifle range, 1897	5.28
Sept. 11	White Line Transfer Co	Freight and drayage on camp equipage and ordnance and quartermaster stores	198.99
Sept. 11	A B Pray.	Labor quartermaster-general's department.	1.50
Sept. 11	Frank Smith.	Services as cook advance party preparing First regiment camp, 1897	2.00
Sept. 11	S D Childs & Co	Date bars furnished	.63
Sept. 11	John E Wright	Expenses as quartermaster-sergeant traveling under orders of adjutant-general, July and August, 1897	5.35
Sept. 11	George F Hunt.	Expenses as ordnance-sergeant traveling under orders of adjutant-general, August, 1897	16.00
Sept. 20	Capt L K Butterfield	Rifle range allowance, 1897	15.00
Sept. 20	Cool T F Cooke.	Expenses attending camps, 1897	8.73
Sept. 20	Lieut O S Goodwin.	Services self and sergeant and expenses preparing and breaking First regiment camp, 1897	17.25
Sept. 20	H W Schlichting.	Labor on state rifle range, 1897	15.75
Sept. 20	James J Knapp	Drugs and medicines First regiment camp, 1897	10.63
Sept. 20	Capt W B Barger.	Travel ration allowance, 1897	5.10
Sept. 20	J H Ellis	Transportation, 1897, H. & S. Ry.	81.39
Sept. 20	M M Kirkman	Transportation, 1897, C. & N.-W. Ry.	61.50
Sept. 20	Lieut O J Wilson	Services preparing and breaking Second regiment camp, 1897	6.00
Sept. 20	Lambert House.	Board and lodging member examining board convened at Newton.	7.00
Sept. 20	M C Lilley Co.	Books furnished for use of I. N. G.	24.00
Sept. 20	Maj G W Avery	Per diem inspecting Fourth regiment in camp, 1897	14.00
Sept. 20	Captain A L Sortor	Balance pay due, 1896	21.00
Sept. 24	O B Grant, supt.	Transportation, 1897, M. O. & Ft. D. Ry.	109.32
Sept. 24	M M Kirkman	Transportation, 1897, C. & N.-W. Ry.	263.54
Sept. 24	T J Fletcher.	Transportation, 1897, Iowa Central and A. & C. Rys.	90.30
Sept. 24	W J Fabian.	Transportation, 1897, C. B. & Q. Ry.	75.02
Sept. 24	F G Ranney, treas.	Transportation, 1897, C. M. & St. P. Ry.	124.76
Sept. 24	Joseph Gaskell.	Transportation, 1897, M. & St. L. Ry.	2.95
Sept. 24	J P Irving	Transportation, 1897, C. Ft. M. & D. M. Ry.	37.56
Sept. 24	H D Thompson.	Transportation, 1897, D. M. N. & W. Ry.	1.98
Sept. 24	Asst Treas O, B & N R R Co	Transportation, 1897	1.79
Sept. 24	J F Elder	Transportation, 1897, K. & W. Ry.	215.73
Sept. 24	J F Titus.	Transportation, 1897, Illinois Cent. Ry.	112.64

DISBURSEMENTS—CONTINUED.

DATE.	NAME.	ON WHAT ACCOUNT.	AMOUNT.
1897.			
Sept. 24	S S Dowart, asst treas...	Transportation, 1897, B. C. R. & N. Ry.	\$ 126 79
Sept. 24	D R Tripp	Fees serving subpoenas examining board, September, 1897	10 50
Sept. 24	Maj O D Ham	Per diem and expenses member of examining board, September, 1897	15 25
Sept. 24	Capt E A Kreger	Per diem and expenses member of examining board, September, 1897	13 00
Sept. 24	Capt D A Emery	Per diem and expenses member of examining board, September, 1897	11 50
Sept. 24	W H Jayne	Services as reporter for examining board, September, 1897	12 00
Sept. 24	Capt S P Moore	Balance pay due Company B, Third regiment camp, 1897	2 50
Sept. 24	Capt D W Harvey	Rifle range allowance, 1897	15 00
Sept. 24	Capt A O Norris	Rifle range allowance, 1897	15 00
Sept. 24	Col D V Jackson	Miscellaneous expenses accompanying officer second regiment, 1897	14 15
Oct. 2	Maj O D Ham	Expenses account inspection companies first regiment, April, 1897	2 75
Oct. 2	John T Hume	Clerk, adjutant-general's office, September, 1897	100 00
Oct. 2	Carrie Vieser	Stenographer, adjutant-general's office, September, 1897	50 00
Oct. 2	John E Wright	Service quartermaster general's department, September, 1897	50 00
Oct. 2	George F Hunt	Ordinance sergeant, quartermaster-general's department, September, 1897	41 65
Oct. 12	Gen J A Guest	Headquarters allowance	12 50
Oct. 12	Gen James Rule	Headquarters allowance	12 50
Oct. 12	Col F W Mahin	Headquarters allowance	12 50
Oct. 12	Col D V Jackson	Headquarters allowance	12 50
Oct. 12	Lieut-Col J C Loper	Headquarters allowance	12 50
Oct. 12	Col W B Humphrey	Headquarters allowance	12 50
Oct. 12	Capt C C McCollom	Armory rent, band, First regiment	105 00
Oct. 12	Capt F C Goedecke	Armory rent, band, Second regiment	105 00
Oct. 12	Maj John T Hume	Armory rent, band, Third regiment	105 00
Oct. 12	Capt F A Hills	Armory rent, band, Fourth regiment	105 00
Oct. 12	Capt B F Blocklinger	Armory rent	105 00
Oct. 12	Capt F R Fisher	Armory rent	105 00
Oct. 12	Capt Geo A Evans	Armory rent	105 00
Oct. 12	Capt L J Rowell	Armory rent	105 00
Oct. 12	Lieut J F Traer	Armory rent	105 00
Oct. 12	Capt R M Darley	Armory rent	70 00
Oct. 12	Capt A G Stewart	Armory rent	105 00
Oct. 12	Capt H G Ross	Armory rent	105 00
Oct. 12	Capt O L Root	Armory rent	105 00
Oct. 12	Capt E O Johnson	Armory rent	105 00
Oct. 12	Capt S T Blisbee	Armory rent	105 00
Oct. 12	Capt T O Dalsell	Armory rent	105 00
Oct. 12	Lieut F T Dolson	Armory rent	105 00
Oct. 12	Capt D W Harvey	Armory rent	105 00
Oct. 12	Capt H O Haynes	Armory rent	105 00
Oct. 12	Capt F O Chambers	Armory rent	105 00
Oct. 12	Capt H H Caughlan	Armory rent	105 00
Oct. 12	Capt W B Barger	Armory rent	105 00
Oct. 12	Capt E F T Cherry	Armory rent	105 00
Oct. 12	Capt A O Norris	Armory rent	105 00
Oct. 12	Capt O H Rinehart	Armory rent	105 00
Oct. 12	Capt W G Heaton	Armory rent	105 00
Oct. 12	Capt S P Moore	Armory rent	105 00
Oct. 12	Capt W F Steepy	Armory rent	105 00
Oct. 12	Capt L K Butterfield	Armory rent	105 00
Oct. 12	Capt O V Mount	Armory rent	105 00
Oct. 12	Capt W H Keating	Armory rent	105 00
Oct. 12	Capt M Miller	Armory rent	105 00
Oct. 12	Capt W O Pryor	Armory rent	105 00
Oct. 12	Capt A L Sortor	Armory rent	105 00
Oct. 12	Capt J E Banyard	Armory rent	105 00
Oct. 12	Capt J W Lee	Armory rent	105 00
Oct. 12	Capt W B Parker	Armory rent	105 00
Oct. 12	Capt D M Odle	Armory rent	105 00
Oct. 12	Capt W T Chantland	Armory rent	105 00
Oct. 12	Capt H A Gooch	Armory rent	105 00
Oct. 12	Capt E A Ringland	Armory rent	105 00
Oct. 12	Capt P O Refsell	Armory rent	105 00
Oct. 30	John T Hume	Clerk adjutant-general's office, October, 1897	100 00

DISBURSEMENTS—CONTINUED.

DATE.	NAME.	ON WHAT ACCOUNT.	AMOUNT.
1897.			
Oct. 30	Carrie Vleser	Clerk and stenographer, adjutant-general's office, October, 1897	\$ 50.00
Oct. 30	George F Hunt	Ordnance sergeant, quartermaster-general's department, October, 1897	41.66
Oct. 30	John E Wright	Services quartermaster-general's department, October, 1897	50.00
Oct. 30	D S Newsome	Labor quartermaster-general's department, September and October, 1897	28.50
Oct. 30	A B Pray	Labor quartermaster-general's department, September, 1897	4.50
Nov. 1	Capt W H Ickis	Armory rent	41.00
Nov. 1	Capt G S Foster	Armory rent	105.00
Nov. 1	Capt W A Kirk	Armory rent	105.00
Nov. 1	Capt F B Rozlene	Armory rent	105.00
Nov. 1	Capt John A Hull	Armory rent	105.00
Nov. 1	Lieut A P Tarkington	Services, account camp First regiment, 1897	4.00
Nov. 1	McAuley Lumber Co.	Lumber, Third regiment camp, 1897	101.63
Nov. 1	E J Evans	Rent of drill-ground, Third regiment camp, 1897	30.00
Nov. 1	Roy A Carnegie	Labor, account First regiment camp, 1897	4.00
Nov. 1	H Lagerquist	Repairs on cannon, state arsenal	2.00
Nov. 1	Ft Dodge L't & Po'r Co.	Electric lights, Fourth regiment camp, 1897	75.00
Nov. 1	Butler, Carter & Griffin	Rent of grounds, Fourth regiment camp, 1897	77.50
Nov. 3	Ballew Lumber Co.	Lumber, Third regiment camp, 1897	153.00
Nov. 15	American Express Co.	Charges on shipments, August, September, and October, 1897	27.85
Nov. 15	Wells Fargo Exp Co.	Charges on shipments, August and October, 1897	1.45
Nov. 15	W U Telegraph Co.	Telegrams, September and October, 1897	7.43
Nov. 15	U S Express Co.	Charges on shipments, September and October, 1897	4.70
Nov. 15	Adams Express Co.	Charges on shipments, August and September, 1897	12.80
Nov. 15	Henry Fricke & Co.	Cleaning uniforms and blankets, quartermaster-general's department	24.50
Nov. 15	Capt D M Odle	Expense of transfer of baggage enroute to and from camp, 1897	2.75
Nov. 15	Capt H O Haynes	Travel ration enroute to camp, 1897	5.40
Nov. 15	Lieut J S Wilson	Expenses and per diem account, Fourth regiment camp, 1897	5.35
Nov. 15	Capt Geo A Evans	Expenses account of official business, February, 1897	6.35
Nov. 15	E J Dent	Labor account Fourth regiment camp, 1897	6.00
Nov. 15	A L Wright	Freight and drayage of camp equipage, 1897	2.15
Nov. 15	Col H H Canfield	Expenses, account of official business, February, 1897	6.00
Nov. 15	J A Stevens	Labor account Second regiment camp, 1897	3.00
Nov. 15	Capt A O Norris	Travel ration allowance, 1897	5.85
Nov. 15	Capt O L Root	Rifle range allowance, 1897	15.00
Nov. 15	Ebersole Hardware Co.	Hardware, quartermaster general's department, 1897	27.40
Nov. 15	T J Fletcher, treasurer	Transportation, 1897, Iowa Central	27.19
Nov. 15	W J Fabian, cashier	Transportation, 1897, C. B. & O Ry.	716.16
Nov. 15	W B Bend, treasurer	Transportation, 1897, C. G. W. Ry.	118.60
Nov. 15	M M Kirkman 2d v-pres	Transportation, 1897, C. & N.-W. Ry.	118.13
Nov. 15	J F Titus, local treas.	Transportation, 1897, Illinois Central	498.39
Nov. 15	White Line Transfer Co.	Freight and drayage on ordnance and quartermaster stores, 1897	171.06
Nov. 30	John T Hume	Clerk, adjutant-general's office, November, 1897	100.00
Nov. 30	Carrie Vleser	Clerk and stenographer, adjutant general's office, November, 1897	50.00
Nov. 30	George F Hunt	Ordnance sergeant, quartermaster-general's department, November, 1897	41.66
Nov. 30	John E Wright	Services in quartermaster-general's department, November, 1897	50.00
Nov. 30	Capt J W Clark	Armory rent	105.00
Nov. 30	Capt H G Ross	Armory rent to September 30, 1896	80.00
Nov. 30	S S Dowart, ass't treas.	Transportation, 1897, B, O. R. & N. Ry.	232.21

DISBURSEMENTS—CONTINUED.

DATE.	NAME.	ON WHAT ACCOUNT.	AMOUNT.
1897.			
Nov. 30	Capt O V Mount.....	Travel ration, 1897.....	\$ 6.15
Nov. 30	Capt S P Moore.....	Rifle range allowance, 1897.....	15.00
Nov. 30	D M Tent & Awning Co.	Materials for repairs on tents, quartermaster general's department.....	5.75
Nov. 30	Joseph Gaskell, treas...	Transportation, 1897, M. & St. L. Ry.....	68.93
Nov. 30	F G Ranney, treasurer.	Transportation, 1897, C. M. & St. P. Ry.	158.71
Nov. 30	Capt S T Bisbee.....	Travel ration allowance, 1897.....	6.00
Nov. 15	J K & W H Gilchrist....	Lumber for quartermaster-general's department, 1897.....	2.00
Nov. 30	J F Titus, treasurer....	Transportation, 1897, Illinois Central...	1.69
Nov. 30	R M Green, treasurer...	Transportation, 1897, B. & N. W. Ry.....	2.64
Nov. 30	Capt E O Johnson.....	Travel ration allowance, 1897.....	15.72
Nov. 30	Capt F B Rozlene.....	Allowance for making clothing, and railroad fare paid, 1897.....	15.05
Nov. 30	N Fleck.....	Construction of template for engineer department I. N. G., 1897.....	8.00
Nov. 30	H D Thompson.....	Transportation, 1897, D. M., N. & W. Ry.	1.15
Dec. 23	Capt E A Kreger.....	Armory rent to September 30, 1897.....	105.00
Dec. 23	George F Hunt.....	Ordnance sergeant, adjutant-general's department, December, 1897.....	50.00
	Total.....		\$ 95,850.30

Balance on hand January 1, 1896.....	\$ 5,699.08
Appropriation, January 1, 1896.....	45,000.00
Appropriation, July 1, 1896.....	2,600.00
Appropriation, January 1, 1897.....	47,600.00
Appropriation, July 1, 1897.....	2,600.00
Total.....	\$ 103,499.08
Disbursements.....	95,850.30
Balance on hand.....	\$ 7,648.78

SUMMARY OF DISBURSEMENTS.

	1896.	1897.	TOTAL.
Armory rent and stationery allowance.....	\$ 6,738.80	\$ 11,005.03	\$ 17,743.83
Clothing allowance.....	915.73	34.77	950.50
Uniforms and supplies, quartermaster's department.	353.64	2,599.94	2,953.58
Per diem.....	18,220.80	18,287.52	36,517.32
*Officers' school, subsistence.....	426.50	504.60	931.10
*Labor, subsistence, supplies and miscellaneous expenses, annual encampments.....	6,470.02	7,302.77	13,672.79
*Rifle practice, competition, etc.....	2,130.93	1,938.88	4,069.81
*Inspections and special duty.....	445.10	598.85	1,043.95
Transportation.....	4,497.07	6,458.66	10,955.73
Freight, drayage and expenses on ordnance and quartermaster's stores.....	404.72	929.57	1,334.29
Clerical hire and ordnance sergeant.....	2,166.51	2,209.92	4,466.43
General office expenses and labor, quartermaster-general's department.....	477.34	745.53	1,222.87
Totals.....	\$ 43,355.16	\$ 53,595.14	\$ 95,850.30

* Not including transportation.

ORDNANCE STORES

. Received, issued and remaining on hand during the term ended December 31, 1897.

	ARMS AND APPENDAGES.																SPARE PARTS, SMALL ARMS.															
	Cannon.	Gatling gun, model, 1872.	Officers' rifle, calibre 45.	Magazine rifle, calibre 30.	Springfield rifle, calibre 45.	Bayonets, calibre 45.	Springfield rifle, calibre 50.	Bayonets, calibre 50.	Gunn slings.	Front sight covers.	Screwdrivers.	Headless shells.	Wiping rods (wood).	Spring vises.	Tumbler punches.	Cavalry sabres.	Colts' revolvers.	Remington pistols.	Rear sight, complete.	Rear sight base fixed.	Rear sight base movable.	Windage screw-head.	Windage screw-head pin.	Rear sight stop pin.	Rear sight leaf.	Blindage screw.	Rear sight joint pins.	Movable base spring.	Rear sight leaf screw, front.	Rear sight leaf screw, rear.	Lock plates.	
On hand from last report.	1	1	1	1	14	00	48	63	109	178	130	316	306	21	60	119	13	19	25	4	5	19	13	13	10	13	11	14	10	18	14	
Received from U. S.					450	450			150				100																			
Received from I. N. G.					185	145			66	147	63	80	38	8	16																	
Received from schools, colleges, etc.							212	215	170																							
Total.	3	1	1	1	649	595	290	278	495	323	193	396	444	29	76	119	13	19	25	4	5	19	13	13	10	13	21	14	10	28	24	10
Issued to I. N. G.					216	157			248	64	14	3	193	6	4		9	4	17			3	2	2	3	10	14	1		8	7	4
Issued to schools and colleges, etc.	3						190	190	150							43																
Expended for repairs and broken.							5						69					4	1													
Total issued and exp'd.	2				216	157	195	190	398	64	14	3	263	6	4	43	9	4	21	1		3	2	2	3	10	14	1		8	7	4
Remaining on hand	1	1	1	1	433	438	65	88	97	259	179	393	182	23	72	77	4	15	4	3	5	16	11	11	7	3	7	13	10	20	17	6

ORDNANCE STORES—CONTINUED.

SPARE PARTS, SMALL ARMS.																																	
Front sight.	Front sight pins.	Extractors.	Hinge pins.	Hinge pins studs.	Ejector springs.	Ejector springs splindles.	Cam latches.	Cam latch springs.	Thumb pieces.	Breech blocks.	Breech block caps.	Breech block cap screws.	Tang screws.	Upper bands complete.	Firing pins.	Firing pin screws.	Lower bands.	Main springs.	Main spring swivels.	Hammers.	Tumblers.	Tumbler screws.	Bridle screws.	Rears.	Gear screws.	Gear springs.	Gear spring screws.	Slide screws.	Guard bow swivel screws.	Guard bow swivel rivets.			
On hand from last report	38	43	93	13	10	27	73	11	164	11	12	11	54	45	407	97	32	14	50	52	94	47	272	62	56	36	121	74	127	74	17	10	
Received from United States.	...	...	150	...	...	...	200	200	50	15	20	20	10	...	400	100	...	101	...	...	...	100	150	...	25	35	40	10	50	...	10		
Received from Ia. Nat. Guard.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Rec'd from schools, colleges, etc.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Taken up	...	...	...	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	106	...	...	...	...	...	...	...	...	...	...	...
Total to be accounted for	38	43	243	19	10	227	273	31	214	26	12	31	74	29	45	807	197	32	115	50	52	200	147	535	62	81	71	161	84	137	124	17	29
Issued to Iowa National Guard	10	8	170	14	...	...	151	102	18	90	16	2	15	39	20	278	81	...	21	3	1	14	56	113	12	17	37	36	67	4	27	8	10
Issued to schools, colleges, etc.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Expended in service	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Expended for repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total issued and expended	10	8	178	14	5	155	118	18	90	16	2	15	39	30	20	326	81	...	21	3	1	14	59	113	12	17	37	36	67	4	27	8	10
Remaining on hand	28	35	65	5	5	72	155	13	124	10	10	16	35	9	25	571	116	32	94	47	51	186	88	425	50	64	34	121	17	137	97	9	10

ORDNANCE STORES—CONTINUED.

	SPARE PARTS, SMALL ARMS.										INFANTRY EQUIPMENTS.																				
	Rifle stocks.	Bayonet clasps	Bayonet clasp screws.	Ramrod stops.	Ramrods.	Rear sight leas cal. 50 rifle.	Rear sight slide cal. 50 rifle.	Rear sight leas cal. 50 rifle.	Rear sight lead screw.	Lower bands.	Breech blocks.	Band springs.	Blanket bags.	Blanket bag straps.	Blanket bag coat straps.	Bayonet scabbards.	Cartridge boxes.	Canteens.	Canteen straps.	Cartridge belts.	Cartridge belt plates.	Waist belts.	Waist belt plates.	N. O. and musketeers' swords.	Reloading tools (hand).	Reloading tools (bench).	Dies, upper.	Dies, lower.	Band glasses.		
On hand last report.....	51	12	17	19	10	18	13	13	32	20	15	31	223	300	272	227	351	332	308	271	227	223	224	31	8	1	2	23	7	23	
Received from United States	60	...	...	...	...	...	...	...	...	...	...	...	64	83	70	107	230	171	106	116	116	62	83	8	1	2	...	...	...
Received from I. N. G.	1	...	...	...	...	...	...	...	...	...	...	...	90	90	90	...	...	...	...	...	...	105	171	121	22	2	...	...	...	...
Rec'd from schools, colleges, etc.	...	...	...	...	...	...	...	...	...	...	...	...	128	128	112	120	121	111	102	76	76	...	...	...	...	...	...	...	...	...
Taken up.....
Total to be accounted for..	51	12	17	19	10	18	13	13	32	20	15	31	223	300	272	227	351	332	308	271	227	223	224	31	8	1	2	23	7	23	
Issued to I. N. G.	20	...	6	5	2	2	3	...	...	...	...	1	130	132	170	164	170	103	69	217	224	199	191	2	2	1	...	...	...	6
Issued to schools and colleges
Expended in service	5	1	3
Expended for repairs
Total issued and expended	25	1	6	5	2	2	3	...	...	...	...	1	130	132	132	164	170	103	69	217	224	199	191	2	2	1	...	...	...	6
Remaining on hand	26	11	11	14	8	11	11	11	22	20	15	30	102	118	90	68	180	222	186	54	73	34	33	29	1	1	23	7	16	...	

ORDNANCE STORES—CONTINUED.

	AMMUNITION.										TARGETS AND SUPPLIES.									
	Ball cartridge, cal. 30.	Ball cartridge, cal. 50.	Ball cartridge, cal. 45.	Ball cartridge, cal. 45, re- loaded.	Rifle bullets, cal. 45.	Round balls.	Rifle blanks, cal. 45.	Rifle blanks, cal. 50.	Revolver cart- ridges, cal. 45.	Cartridge primers.	Friction primers.	Powder.	Paper targets, A, B and C.	Skirmish tar- gets.	Gallery targets	Marking rods & disks, gallery.	Paper silhou- ettes, D, E & F.	Cloth covers, D, E & F.	Buff and black pasters.	Cleaning ma- terials, boxes.
On hand from last report.....	760	53,926	31,300	.....	84,000	54,300	5,000	2,500	1,150	115,500	1,750	925	1,010	14	2	4	1,729	324	129,000	3
From United States.....	.....	.....	220,000	.....	300,000	.....	40,000	.....	.....	300,000	500	3,500	1,700	.....	.....	.....	1,500	300	300,000	.....
From Iowa National Guard.....	114	.....	13,756	.....	.....	.....	.....	.....	.....	.....	85	.....	.....	3	4	1	.....	140	.....	.....
Taken up and fabricated.....	.....	.....	.....	194,850	.....	31,500	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	874	53,926	275,056	194,850	384,000	85,500	45,000	2,500	1,150	415,500	2,335	4,425	2,710	17	6	6	5,329	764	429,000	4
Issued to Iowa National Guard.....	300	.....	148,870	181,000	42,779	11,500	43,800	.....	.....	83,650	735	751	1,685	12	1	.....	849	254	345,000	4
Issued to schools, colleges, etc.....	.....	16,000	.....	.....	.....	.....	.....	2,440	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Expended in fabrication.....	.....	.....	.....	.....	194,850	.....	.....	.....	.....	194,850	.....	2,124	.....	.....	.....	.....	.....	.....	.....	.....
Total issued and expended.....	300	16,000	148,870	181,000	237,629	11,500	43,800	2,440	.....	278,500	735	2,875	1,685	12	1	.....	849	254	345,000	4
Remaining on hand.....	574	37,926	126,186	13,850	146,371	74,000	1,200	60	1,150	137,000	1,650	1,550	1,025	5	5	5	5,380	510	84,000	.....

TABLE SHOWING CAMP EXPENSES, 1896.

COMMAND.	PLACE OF CAMP.	DATE.	Number in attendance.	Cost of rations.	Total cost of rations seven days.	Per diem.	Miscellaneous bills.	Total cost per man, including per diem.	Total cost, including all expenses.
First regiment.....	Independence.....	August 15th to 22d.....	467	\$ 198	\$ 609.12	\$ 897.64	\$ 987.49	\$ 11.837	\$ 5,444.26
Second regiment.....	Ottawa.....	July 25th to August 1st.....	506	201	714.66	4,218.88	910.39	11.836	5,833.41
Third regiment.....	Red Oak.....	August 23d to 29th.....	534	105	685.40	4,539.81	120.12	10.811	5,965.33
Fourth regiment.....	Okoboji.....	August 1st to 8th.....	533	219	822.72	4,570.22	1,171.91	11.83	6,564.56
Staff officers.....						83.00	122.50		207.50

TABLE SHOWING CAMP EXPENSES, 1897.

First regiment.....	Waterloo.....	July 28th to August 4th.....	498	\$ 245	\$ 855.35	\$ 4,242.07	\$ 1,177.89	\$ 12.602	\$ 6,275.91
Second regiment.....	Washington.....	August 11th to 18th.....	500	204	719.47	4,168.00	865.69	11.606	5,753.16
Third regiment.....	Oscola.....	August 18th to 25th.....	540	203	768.31	4,315.75	853.17	10.252	5,937.23
Fourth regiment.....	Fort Dodge.....	August 4th to 11th.....	491	224	771.77	4,310.00	814.85	12.009	5,896.62
Staff officers.....						74.00	50.33		124.33

ENCAMPMENTS.

*Commissioned Officers and Enlisted Men on Duty at the Annual
Encampments, 1896.*

FIRST REGIMENT.

CAMP JORDAN, INDEPENDENCE.	AUG. 15.		AUG. 16.		AUG. 17.		AUG. 18.		AUG. 19.		AUG. 20.		AUG. 21.	
	Officers.	Enlisted men.	Officers.	Enlisted men.	Officers.	Enlisted men.	Officers.	Enlisted men.	Officers.	Enlisted men.	Officers.	Enlisted men.	Officers.	Enlisted men.
Field, staff and band	12	32	44	12	32	44	12	32	44	12	32	44	12	32
Signal department	1	4	5	1	4	5	1	4	5	1	4	5	1	4
Hospital corps	9	9	9	9	9	9	9	9	9	9	9	9	9	9
Company A	3	35	38	3	35	38	3	35	38	3	35	38	3	35
Company B	3	35	38	3	35	38	3	35	38	3	35	38	3	35
Company C	3	35	38	3	35	38	3	35	38	3	35	38	3	35
Company D	3	31	34	3	31	34	3	31	34	3	31	34	3	31
Company E	3	38	41	3	37	40	3	36	39	3	39	42	3	37
Company F (vacancy)	3	36	39	3	36	39	3	36	39	3	36	39	3	36
Company G	1	33	34	1	33	34	1	33	34	1	33	34	1	33
Company H	3	39	41	3	39	41	3	39	41	3	39	41	3	39
Company I	3	37	40	3	37	40	3	37	40	3	37	40	3	37
Company K	1	36	37	1	36	37	1	36	37	1	36	37	1	36
Company L	3	35	38	3	35	38	3	35	38	3	35	38	3	35
Company M	3	35	38	3	35	38	3	35	38	3	35	38	3	35
Totals	43	420	463	43	419	462	43	421	464	43	427	471	43	426

SECOND REGIMENT.

CAMP CLOUTMAN, OTTUMWA.	JULY 25.		JULY 26.		JULY 27.		JULY 28.		JULY 29.		JULY 30.		JULY 31.	
	Officers.	Enlisted men.	Officers.	Enlisted men.	Officers.	Enlisted men.	Officers.	Enlisted men.	Officers.	Enlisted men.	Officers.	Enlisted men.	Officers.	Enlisted men.
Field, staff and band	16	19	35	16	19	35	16	19	35	16	19	35	16	19
Signal department	1	5	7	1	5	7	1	5	7	1	5	7	1	5
Hospital corps	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Company A	3	36	39	3	36	39	3	36	39	3	36	39	3	36
Company B	3	36	39	3	36	39	3	36	39	3	36	39	3	36
Company C	3	36	39	3	36	39	3	36	39	3	36	39	3	36
Company D	3	36	39	3	36	39	3	36	39	3	36	39	3	36
Company E	3	36	39	3	36	39	3	36	39	3	36	39	3	36
Company F	3	36	39	3	36	39	3	36	39	3	36	39	3	36
Company G	3	36	39	3	36	39	3	36	39	3	36	39	3	36
Company H	3	36	39	3	36	39	3	36	39	3	36	39	3	36
Company I	3	36	39	3	36	39	3	36	39	3	36	39	3	36
Company K	3	36	39	3	36	39	3	36	39	3	36	39	3	36
Company L	3	36	39	3	36	39	3	36	39	3	36	39	3	36
Company M	3	36	39	3	36	39	3	36	39	3	36	39	3	36
Totals	46	451	497	47	449	496	48	459	507	48	451	509	48	463

THIRD REGIMENT.

CAMP OLIVE, RED OAK.	AUG. 22.		AUG. 23.		AUG. 24.		AUG. 25.		AUG. 26.		AUG. 27.		AUG. 28.	
	Officers.	Enlisted men.	Officers.	Enlisted men.	Officers.	Enlisted men.	Officers.	Enlisted men.	Officers.	Enlisted men.	Officers.	Enlisted men.	Officers.	Enlisted men.
Field, staff and band.....	12	38	40	12	31	43	12	31	43	12	31	43	11	31
Signal department.....	1	5	6	1	5	6	1	5	6	1	5	6	1	3
Hospital corps.....	3	9	12	3	9	12	3	9	12	3	9	12	3	9
Company A.....	23	26	33	23	33	26	24	27	33	25	29	33	25	28
Company B.....	39	42	33	39	42	33	39	42	33	39	42	33	41	44
Company C.....	40	43	33	40	43	33	40	43	33	40	43	33	40	43
Company D.....	37	39	33	37	39	33	37	39	33	37	39	33	37	39
Company E.....	39	41	33	39	41	33	39	41	33	39	41	33	39	41
Company F.....	37	40	33	37	40	33	37	40	33	37	40	33	35	38
Company G.....	39	42	33	39	42	33	39	42	33	39	42	33	39	42
Company H.....	32	35	33	33	36	33	34	35	33	34	37	33	34	37
Company I.....	41	44	33	41	44	33	41	44	33	41	44	33	40	43
Company K.....	24	27	33	24	27	33	24	27	33	24	27	33	26	28
Company L.....	24	27	33	24	27	33	24	27	33	24	27	33	26	28
Company M.....	38	42	33	38	42	33	38	42	33	38	42	33	39	42
Totals.....	48	468	516	48	472	520	48	473	521	48	475	523	49	478

FOURTH REGIMENT.

CAMP OKOBOJI, OKOBOJI.	AUG. 1.		AUG. 2.		AUG. 3.		AUG. 4.		AUG. 5.		AUG. 6.		AUG. 7.	
	Officers.	Enlisted men.	Officers.	Enlisted men.	Officers.	Enlisted men.	Officers.	Enlisted men.	Officers.	Enlisted men.	Officers.	Enlisted men.	Officers.	Enlisted men.
Field, staff and band.....	33	48	35	13	35	48	13	35	48	13	36	49	13	35
Signal department.....	1	12	3	1	3	1	1	12	3	1	12	3	1	12
Hospital corps.....	6	9	3	6	9	3	6	9	3	6	9	3	6	9
Company A.....	38	40	38	40	38	40	38	40	38	40	38	40	38	40
Company B.....	41	43	41	43	41	43	41	43	41	43	41	43	41	43
Company C.....	34	37	34	37	34	37	34	37	34	37	34	37	34	37
Company D.....	38	40	38	40	38	40	38	40	38	40	38	40	38	40
Company E.....	34	37	34	37	34	37	34	37	34	37	34	37	34	37
Company F.....	32	31	33	23	31	28	31	28	31	28	31	27	30	27
Company G.....	37	40	37	40	37	40	37	40	37	40	37	40	37	40
Company H.....	34	36	33	31	36	35	37	32	35	37	35	37	35	37
Company I.....	36	38	33	36	38	38	36	38	38	36	38	38	36	38
Company K.....	38	41	38	41	38	41	38	41	38	41	38	41	38	41
Company L.....	38	41	38	41	38	41	38	41	38	41	38	41	38	41
Company M.....	3	41	44	3	41	44	3	42	45	3	40	43	3	42
Totals.....	48	480	528	48	480	528	48	481	529	48	485	533	48	484

ENCAMPMENTS.

*Commissioned Officers and Enlisted Men on Duty at the Annual
Encampments, 1897.*

FIRST REGIMENT.

CAMP WASHBURN, WATERLOO.	JULY 28.			JULY 29.			JULY 30.			JULY 31.			AUG 1.			AUG 2.			AUG 3.		
	Officers.	Enlisted men.	Aggregate.	Officers.	Enlisted men.	Aggregate.	Officers.	Enlisted men.	Aggregate.	Officers.	Enlisted men.	Aggregate.	Officers.	Enlisted men.	Aggregate.	Officers.	Enlisted men.	Aggregate.	Officers.	Enlisted men.	Aggregate.
Field, staff and band.....	2	31	39	2	31	39	2	31	39	2	31	39	2	31	40	2	31	40	2	31	40
Signal department.....	1	3	4	1	3	4	1	3	4	1	3	4	1	3	4	1	3	4	1	3	4
Hospital corps.....	3	8	11	3	8	11	3	8	11	3	8	11	3	8	11	3	8	11	3	8	11
Company A.....	3	38	41	3	38	41	3	38	41	3	38	41	3	38	41	3	38	41	3	38	41
Company B.....	3	42	45	3	42	45	3	42	45	3	42	45	3	42	45	3	42	45	3	42	45
Company C.....	3	35	37	3	35	37	3	35	37	3	35	37	3	35	37	3	35	37	3	35	37
Company D.....	3	31	34	3	31	34	3	31	34	3	31	34	3	31	34	3	31	34	3	31	34
Company E.....	3	28	30	3	28	30	3	28	30	3	28	30	3	28	30	3	28	30	3	28	30
Company F.....	3	31	32	3	31	32	3	31	32	3	31	32	3	31	32	3	31	32	3	31	32
Company G.....	3	28	31	3	28	31	3	28	31	3	28	31	3	28	31	3	28	31	3	28	31
Company H.....	3	18	20	3	18	20	3	18	20	3	18	20	3	18	20	3	18	20	3	18	20
Company I.....	3	39	41	3	39	41	3	39	41	3	39	41	3	39	41	3	39	41	3	39	41
Company K.....	3	40	43	3	40	43	3	40	43	3	40	43	3	40	43	3	40	43	3	40	43
Company L.....	3	37	39	3	37	39	3	37	39	3	37	39	3	37	39	3	37	39	3	37	39
Company M.....	3	42	45	3	42	45	3	42	45	3	42	45	3	42	45	3	42	45	3	42	45
Totals.....	40	451	491	41	451	492	41	452	493	41	451	492	45	510	555	45	506	551	45	508	553

SECOND REGIMENT.

CAMP GLASGOW, WASHINGTON.	AUG. 11.			AUG. 12.			AUG. 13.			AUG. 14.			AUG. 15.			AUG. 16.			AUG. 17.		
	Officers.	Enlisted men.	Aggregate.	Officers.	Enlisted men.	Aggregate.	Officers.	Enlisted men.	Aggregate.	Officers.	Enlisted men.	Aggregate.	Officers.	Enlisted men.	Aggregate.	Officers.	Enlisted men.	Aggregate.	Officers.	Enlisted men.	Aggregate.
Field, staff and band..	17	31	48	17	31	48	17	31	48	17	31	48	17	32	49	17	32	49	17	31	48
Signal department.....	5	5	10	5	5	10	5	5	10	5	5	10	5	5	10	5	5	10	5	5	10
Hospital corps.....	6	6	12	6	6	12	6	6	12	6	6	12	6	6	12	6	6	12	6	6	12
Company A.....	3	30	33	3	30	33	3	30	33	3	30	33	3	30	33	3	30	33	3	30	33
Company B.....	3	40	43	3	40	43	3	40	43	3	40	43	3	40	43	3	40	43	3	40	43
Company C.....	3	26	29	3	26	29	3	26	29	3	26	29	3	26	29	3	26	29	3	26	29
Company D.....	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36
Company E.....	3	35	38	3	35	38	3	37	40	3	37	40	3	37	40	3	37	40	3	37	40
Company F.....	3	30	33	3	32	35	3	32	35	3	32	35	3	32	35	3	32	35	3	32	35
Company G.....	3	39	41	3	39	41	3	39	41	3	39	41	3	39	42	3	39	42	3	39	42
Company H.....	3	32	34	3	34	36	3	32	34	3	32	34	3	32	35	3	32	34	3	32	34
Company I.....	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36
Company K.....	3	35	38	3	35	38	3	35	38	3	35	38	3	35	38	3	35	38	3	35	38
Company L.....	3	35	38	3	35	38	3	35	38	3	35	38	3	35	38	3	35	38	3	35	38
Company M.....	2	37	39	2	37	39	2	37	39	2	36	38	2	36	38	2	37	39	2	37	39
Totals.....	48	447	495	49	453	502	49	453	502	49	451	500	51	454	505	50	450	500	48	448	496

THIRD REGIMENT.

CAMP HOWE, OSCEOLA.	AUG. 18.			AUG. 19.			AUG. 20.			AUG. 21.			AUG. 22.			AUG. 23.			AUG. 24.		
	Officers.	Enlisted men.	Aggregate.	Officers.	Enlisted men.	Aggregate.	Officers.	Enlisted men.	Aggregate.	Officers.	Enlisted men.	Aggregate.	Officers.	Enlisted men.	Aggregate.	Officers.	Enlisted men.	Aggregate.	Officers.	Enlisted men.	Aggregate.
Field, staff and band	12	29	41	12	29	41	13	28	41	13	32	45	14	46	60	14	32	46	14	41	55
Signal department	1	4	5	1	4	5	1	4	5	1	4	5	1	4	5	1	4	5	1	4	5
Hospital corps	1	1	2	1	1	2	1	1	2	1	1	2	1	1	2	1	1	2	1	1	2
Company A	3	33	36	3	33	36	3	34	37	3	34	37	3	34	37	3	33	36	3	33	36
Company B	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36
Company C	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36
Company D	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36
Company E	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36
Company F	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36
Company G	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36
Company H	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36
Company I	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36
Company K	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36
Company L	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36
Company M	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36
Totals	43	491	534	42	490	532	46	493	539	46	498	542	47	504	551	47	497	544	47	491	538

FOURTH REGIMENT.

CAMP WILKINS, FT. DODGE.	AUG. 4.			AUG. 5.			AUG. 6.			AUG. 7.			AUG. 8.			AUG. 9.			AUG. 10.		
	Officers.	Enlisted men.	Aggregate.	Officers.	Enlisted men.	Aggregate.	Officers.	Enlisted men.	Aggregate.	Officers.	Enlisted men.	Aggregate.	Officers.	Enlisted men.	Aggregate.	Officers.	Enlisted men.	Aggregate.	Officers.	Enlisted men.	Aggregate.
Field, staff and band	11	30	41	11	30	41	11	30	41	11	29	40	11	29	40	11	29	40	11	29	40
Signal department	1	1	2	1	1	2	1	1	2	1	1	2	1	1	2	1	1	2	1	1	2
Hospital corps	3	3	6	3	3	6	3	3	6	3	3	6	3	3	6	3	3	6	3	3	6
Company A	3	35	38	3	35	38	3	35	38	3	35	38	3	35	38	3	35	38	3	35	38
Company B	3	37	40	3	37	40	3	37	40	3	37	40	3	37	40	3	37	40	3	37	40
Company C	3	39	42	3	39	42	3	39	42	3	39	42	3	39	42	3	39	42	3	39	42
Company D	3	39	42	3	39	42	3	39	42	3	39	42	3	39	42	3	39	42	3	39	42
Company E	3	31	34	3	31	34	3	31	34	3	31	34	3	31	34	3	31	34	3	31	34
Company F	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36
Company G	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36
Company H	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36
Company I	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36
Company K	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36
Company L	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36
Company M	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36	3	33	36
Totals	40	448	488	40	449	489	40	449	489	41	448	489	41	452	493	41	451	493	42	452	494

REPORTS OF REGIMENTAL COMMANDERS.

HEADQUARTERS FIRST REGIMENT OF INFANTRY, }
IOWA NATIONAL GUARD, }
CLINTON, Iowa, October 20, 1896. }

The Adjutant-General, Des Moines, Iowa (through military channels):

SIR--Pursuant to orders from the adjutant-general's office, this command went into camp August 15, 1896, at Independence, Iowa.

The camp was conveniently located, being at the edge of the city, on an electric car line, and only a short distance from the Burlington, Cedar Rapids & Northern railway depot. The camp ground was fairly good, and the drill ground was superb.

The program prepared by the adjutant-general was faithfully carried out, except that, by express permission, the prescribed exercises for two of the days were changed one for the other.

A competitive small arms contest between the companies of the regiment was carried out at a range situated at one side of the grounds.

Governor Drake reviewed the regiment on Friday. The commander-in-chief was accompanied by the adjutant-general and members of his staff.

Rain was threatened—the first cloudy weather of the week—but not until night was there sufficient rain to interfere with prescribed or accustomed duties.

With the exception of one case of depredation, perfect order prevailed in the camp throughout the week.

The general health of the regiment was good.

The camp was illuminated at night by some twenty incandescent lamps judiciously distributed. It was the most satisfactory light the regiment ever had.

We were indebted for much valuable instruction and guidance to Captain Ketcham, of the Twenty-second U. S. infantry, who was detailed to assist us in this tour of camp duty.

Herewith inclosed and made a part hereof is a copy of my preliminary order with reference to this tour.

Very respectfully, your obedient servant,

FRANK W. MAHIN,
Colonel.

HEADQUARTERS FOURTH REGIMENT OF INFANTRY, }
IOWA NATIONAL GUARD, }
SIOUX CITY, Iowa, August 15, 1896. }

The Adjutant-General, Des Moines, Iowa:

SIR—I have the honor to report that the Fourth regiment went into camp August 1st to 3th, on the west shore of Lake Okoboji, in Dickinson county.

The camp was located on a high plateau commanding a magnificent view of the surrounding country and the beautiful lake, from which the camp was named.

The companies were all on the ground by 2 o'clock P. M. H, L, E and band arriving at the head of the lake on the Burlington, Cedar Rapids & Northern railroad, where waiting steamers quickly transported them to the camp.

The balance of the regiment arrived on the Chicago, Minneapolis & St. Paul railroad, at Arnold's Park, steamers landing them at camp. Some vexatious delays occurred here in the transportation of camp equipage, the transportation company failing to deliver the same with the promptness agreed upon. Aside from this annoyance everything passed off smoothly. The drill program prescribed in general orders was faithfully followed. The drills and ceremonies were carefully executed. Notwithstanding the extreme heat there was but little sickness in camp. Had the camp been located on a less favorable spot much suffering must have resulted. The discipline of the camp was very good.

Very respectfully, your obedient servant,

C. E. FOSTER,
Colonel Commanding

HEADQUARTERS FIRST REGIMENT OF INFANTRY, }
IOWA NATIONAL GUARD, }
CLINTON, Iowa, September 20, 1897. }

The Adjutant-General, Des Moines, Iowa (through military channels):

SIR—In obedience to general orders, A. G. O., the First regiment encamped at Waterloo for a period of seven days, beginning July 28 and ending August 3, 1897.

The camp was pleasantly situated in Riverside park, on the bank of the Cedar river, a mile above the city of Waterloo. The drill ground was spacious, but uneven. An electric railway ran to the grounds, furnishing easy communication with the city.

The order of routine work as outlined by the adjutant-general was carefully observed.

The camp was remarkably profitable and pleasant. The exercises of Monday forenoon were interfered with by a heavy rain storm, but otherwise there was at no time any change or suspension of the prescribed routine.

The order and discipline of the camp were perfect. The townspeople had only words of warmest praise for the conduct of the soldiers in the city, and in camp their behavior was unexceptional.

Colonel Powell, of the Ninth U. S. infantry, made a formal inspection of the regiment and quarters, following a review. Much of the profit of this tour of camp duty was owing to the suggestion and instruction of Colonel Powell.

The value and proficiency of the medical department of the First regiment were finely illustrated in the case of a member of Company A, of Dubuque. He was swimming in the river when he was seized with cramps. He was rescued after sinking the usually fatal third time, but was unconscious. Maj. A. L. Wright, the regimental surgeon, chanced to be in the

vicinity at the time, and in a moment had the ambulance at the river bank. The unconscious soldier was conveyed swiftly to the hospital, vigorous restoratives were intelligently applied, and the patient was finally brought back to life. Nothing but the superior skill and the instant expedition of Surgeon Wright and his aides saved him from death.

In the absence of Governor Drake, Lieutenant-Governor Parrott reviewed the regiment, the ceremony occurring on Monday afternoon.

Very respectfully, your obedient servant,

FRANK W. MAHIN,
Colonel.

HEADQUARTERS SECOND REGIMENT, }
IOWA NATIONAL GUARD, }
MUSCATINE, Iowa, October 30, 1897. }

The Adjutant-General, Des Moines, Iowa:

SIR—I have the honor to report that pursuant to General Orders No. 14, the Second regiment camped at Washington, Iowa, from August 11 to August 18, 1897, inclusive, the camp being called "Camp Glasgow," in honor of Maj. J. D. Glasgow, commanding the first battalion, and a resident of the town.

The members of the advance party were on hand Monday forenoon, August 9th, and proceeded to lay out the ground. The tract of land provided was a level field containing about sixty acres, surrounded on three sides by public roads, and afforded just enough room for the tentage and parade ground. For drill purposes, the race track adjoining and a portion of the farm of Senator Palmer, very kindly furnished by him, were brought into requisition.

The store house and sinks were built, the headquarters tents raised, floors laid and stakes driven for the quarters of the men by Wednesday morning upon the arrival of the troops. Each company as it arrived raised its own canvas, and in a short time all were comfortably quartered and prepared for the duties of the week.

It was 4 o'clock P. M. of the 11th before the last command came in, and the only exercises of the day were guard mount and evening parade.

The routine of work for the remainder of the days in camp, except Sunday, was as follows:

- 5:15 A. M.—First call for reveille.
- 5:30 A. M.—Reveille—assembly and roll call.
- 5:40 A. M.—Church call.
- 6:00 A. M.—Mess call—breakfast.
- 6:30 A. M.—Sick call.
- 6:40 A. M.—Fatigue call.
- 7:00 A. M.—School call (N. C. O. and litter bearers).
- 8:15 A. M.—Guard mount—assembly five minutes later.
- 8:30 A. M.—Adjutant's call.
- 9:00 A. M.—First call for drill.
- 9:05 A. M.—Drill call—assembly five minutes later.
- 9:15 A. M.—Adjutant's call.
- 11:15 A. M.—Recall.
- 11:30 A. M.—First sergeant's call.
- 12:00 M.—Mess call—dinner.

1:00 P. M.—School call—officers.
 2:15 P. M.—First call for drill.
 2:20 P. M.—Drill call—assembly five minutes later.
 2:30 P. M.—Adjutant's call.
 4:00 P. M.—Recall.
 4:30 P. M.—Fatigue call.
 5:00 P. M.—Issue call (issue of rations).
 5:55 P. M.—Mess call—supper.
 6:30 P. M.—First call for parade.
 6:45 P. M.—Adjutant's call—second adjutant's call three minutes later.
 9:30 P. M.—Tattoo.
 10:45 P. M.—Call to quarters.
 11:00 P. M.—Taps.

On Sunday, at 9:30 A. M., there was an inspection of quarters by the regimental commander, accompanied by Inspector-General Lincoln and Assistant Inspector-General Davidson, and divine services conducted by the chaplain at 10:30 A. M. All drills and schools were on that day omitted.

The weather was very favorable, being cool and dry, with no rain, except a shower on the afternoon of the 17th inst., which shortened the last regimental drill in outpost and advance guard work. The provisions of General Orders No. 16, as to the character of drills, were carefully observed and complied with. Much credit is due Lieutenant-Colonel Lambert and Captain Kemble for their supervision of the guard work.

Saturday afternoon, August 14th, the regiment was reviewed by Lieutenant-Governor Parrott, in the absence of Governor Drake, and following the review was inspected by Col. William H. Powell, Ninth infantry, U. S. A., detailed by the War Department to attend the encampments of the Iowa National Guard. The thanks of the regiment are due him for many courtesies, and especially for his valuable assistance in the extended order drills.

In the opinion of the quartermaster the canvas was too wet to be packed, and was accordingly left standing upon breaking camp Wednesday morning, August 18th.

We were favored in having Captain McCutcheon's battery, of Washington, in camp with us, and I desire to express my high appreciation of the soldierly manner in which he and his men performed their duties.

Both officers and men are under many obligations to yourself, as well as Capt. J. A. Olmsted, U. S. A., for much valuable aid and counsel.

I am, very respectfully, your obedient servant,

D. V. JACKSON,
Colonel Commanding Regiment.

HEADQUARTERS THIRD REGIMENT,
 IOWA NATIONAL GUARD,
 DES MOINES, IOWA, December 13, 1897.

The Adjutant-General, Des Moines, Iowa:

SIR—in compliance with General Orders No. 14, A. G. O., dated Des Moines, May 11, 1897, the Third regiment went into camp near Osceola on the 18th day of August and remained for a period of seven days. The camp

was designated as Camp George W. Howe, in honor of one of Clark county's early pioneers, and who originally entered the ground upon which the camp was located. The land contracted for by the adjutant-general for camp contained about 100 acres and was well adapted to the purpose. The camp was laid out with parade ground between headquarters and line of majors' tents. This arrangement proved very convenient for parades and ceremonies. An adjoining field was provided for drill ground, advance guard and outpost duty, and its varied surface proved to be very suitable for the purposes required.

Drills were conducted in strict compliance with General Orders No. 16, and in our field work we were very ably assisted by timely suggestions and advice of Col. William H. Powell, Ninth infantry, U. S. A., and whatever success we may have attained in the execution of extended order work is largely due to the careful observation of his instructions. The afternoon drills were held at a later hour than has been the custom in our camps. This gave the men a little time to rest after dinner, allowed more time for officers' schools, and I believe in a general way is conducive to the health of the command.

Major Byers was designated as instructor of the camp guard, and the efficient manner in which this important part of camp service was performed proved that the selection was a wise one.

On Sunday morning, August 22d, an inspection of quarters was made by the regimental commander, accompanied by Inspector-General James Rush Lincoln and Assistant Inspector-General J. T. Davidson. In the afternoon services were conducted by the chaplain. These were participated in and well attended by the members of the command and a large number of citizens of Osceola and vicinity. Each morning a short service was held by the chaplain and it was gratifying to note that almost the entire membership was present at each of these voluntary services. A suitable tent was provided for a reading room and Chaplain Peck made it a point to see that it was well supplied with newspapers and other periodicals, furnishing writing material, and arranged for the care of the mail for the entire camp, and his services in this line were duly appreciated by all concerned.

Monday afternoon, August 23d, the command was reviewed by Maj.-Gen. Henry H. Wright, adjutant-general, Governor Drake's illness preventing his attendance at camp. This review was followed by a review and most thorough inspection of the command by Colonel Powell, U. S. A.

The weather was all that could be desired during the camp, and being cool and dry, there was very little sickness. A few cases requiring the attention of the surgeon were promptly attended to by Major Matthews and his assistants. The regiment is fortunate in having skillful officers in its medical department, and the efficiency of the hospital corps is all that could be desired. As in former years, by the advice of the surgeon, men were forbidden to carry water to the drill field, thus preventing the disorders caused by drinking large quantities of cold water by men when heated by exertion, and the men suffered no inconvenience from the enforcement of this regulation. It is recommended that a suitable ambulance be provided for camp service. At times portions of the command in field maneuvers are very distant from camp, and in case of injury or other emergency it is essential that a suitable conveyance be at hand. The

ambulance might be so constructed that when not required on the drill field it might be used for transportation purposes, for which other conveyances are now hired, and would no doubt result in a benefit to the service as well as a saving to the state.

In relation to uniform, I am of the opinion that the dress uniform should no longer be used for camp purposes. I made it a point to make inquiries of both officers and men, and I am fully convinced that almost without exception they are delighted to be relieved of the burden of caring for and wearing the dress uniform. A sergeant, upon being asked his views on the subject, stated that he liked the fatigue uniform for the reason that he was not obliged to put in all the time, when not on the drill field or engaged in other camp duties, in polishing the brasses on his helmet and the buttons on his dress coat; and I believe he voiced the sentiment of the enlisted men. Another departure was made in the matter of uniform. Company commanders were notified some time before camp that if their command was provided with blue flannel shirts they would be permitted to wear them instead of the blouse for drills. The greater portion of the companies of the command were supplied, thus making the men more comfortable and less liable to become overheated on the drill field. I would suggest that the advisability of the state furnishing blue flannel shirts, as a part of the uniform, be carefully considered.

Too much praise cannot be given the citizens of Osceola for their hospitality. Entertainments were held nearly every evening in some part of the city and the members of the command received cordial invitations to be present. This resulted in a very satisfactory relation between the Third regiment and the people of Osceola.

The discipline of the command was most excellent, both in camp and out of it. A field officer or one of the older captains was each evening requested by the commanding officer to go to town and observe the conduct of the men, and there was no occasion to criticise their conduct. This was indeed gratifying to all officers of the Third regiment, and proves that the enlisted men are worthy of all the confidence that may be placed in them by their officers.

The thanks of this regiment are due to Adjutant-General Wright, Colonel Powell, Ninth infantry, U. S. A., and Captain Olmsted, Ninth cavalry, U. S. A., for valuable counsel and assistance in this camp. I have the honor to be,

Very respectfully,

JNO. C. LOPER,
Lieut-Col. Comd'g Regt.

REPORTS OF INSPECTING OFFICERS.

AMES, Iowa, October 7, 1897.

Adjutant-General H. H. Wright, Des Moines, Iowa:

DEAR SIR—I have the honor to submit my report for the year 1897, inclosing the reports of the assistant inspectors, whose recommendations are worthy of the most careful consideration.

Having made a special report of the school of instruction for officers, will only add that the work of the camps fully proved the value of the school in many ways, but particularly in bringing about a uniformity of methods. However, the good results would be greater if the officers, upon their return to their company stations, would instruct their commands in necessary lines at once while the knowledge is fresh in their minds, and I would fully explain the reasons for certain movements, especially in minor tactics, and not leave such instruction until in the field at the annual camps. The troops can execute orders more efficiently if they know the reasons for and requirements of certain formations, and, too, at home more time can be given to such instruction.

I spent one week at the state rifle range, at Cedar Rapids, and was impressed with the amount of hard work and earnest effort made to improve the opportunity to the fullest extent. However, there was a tendency to seek to make records, rather than to shoot for instruction, that should be guarded against, lest the object for which the range has been established be lost. I believe better results would be attained by having the details for the range an officer and the four duty sergeants of each company. The duty sergeants are chiefs of squads and should be instructors of their squads, and this, too, would make them more efficient squad leaders. Whether the officer should be the captain or a lieutenant is a question. The lieutenant might have qualifications fitting him for this work, and, too, it would give him responsibility in the company and aid in completing his equipment for command. The water at the range is unfit for potable purposes, and a fresh water supply should be arranged for before troops are again sent to the range.

I spent a part of each week in the camps of the several regiments, and am pleased to report a good healthy growth in each, along all military lines. The camp of the First regiment was fair as to location, but too contracted for best results in drill. The drill of the regiment was good; ceremonies fine; the escort of the colors upon governor's day much above the average work in that ceremony. Guard duty was fair, but perhaps as good as can be expected until officers instruct their men in this duty at their stations, and not neglect this work entirely, leaving the instruction to be given when trying to perform that duty. Food was good, and generally well prepared. The several staff departments doing most excellent work.

The camp of the Fourth regiment was well placed upon a slightly location, but too contracted for drill purposes; a fine field, however, was available for maneuver, within one mile of the camp. Guard duty was not up to the regiment's usual standard. Discipline was fair and the number of

visitors large, which had a tendency to make it difficult to keep first-class order throughout the camp. The drill was good, and the field work showed the regiment to be under good control.

Target practice was allowed, which was contrary to orders, and greatly interfered with the work of the regiment. Camps are for the purpose of assembling the troops for practical experience in maneuvers in larger bodies than can otherwise be done, and not to extend the work of the range or to perform duty that can be learned at the stations of the troops. The accident during the firing of a salute was most unfortunate, and teaches the danger of using guns in poor condition served by raw men. This regiment has always been noted for its hospitality and the number of its non-military visitors, but this can be carried too far, and there is danger of the regiment being overburdened. I noticed a lieutenant playing ball with an enlisted man on the company street, and to vary the amusement occasionally sparing with one of the men near by. While this shows good nature, it does not show good discipline. I also noticed several companies very disorderly during roll call. The food was very good and well prepared, and a meal at the officers' tables was not only enjoyable from the warm hospitality of the hosts, but also on account of the delicious food furnished. All the staff departments were in the best of working condition and deserving of all praise.

The camp of the Second regiment was fairly well located, and as the weather was fine no harm resulted from its being placed on ground poorly provided for drainage. The parade ground was fine for ceremonies and battalion drills, but too contracted for extended order drills. A field within reasonable distance was used for extended order work, which was well executed with the exception of the charge, when the men indulged in wild and reckless firing, not only in direct violation of drill regulations, but to the danger of all and to the demoralization of a drill into the wild antics of a mob. Guard duty was of an high order of excellence, and the guard mounting superb. Discipline fine; food good; Sunday inspection first-class; tents well dressed, but not strictly in compliance with General Orders No. 17; hospital in fine condition though unoccupied; litter drill fine. Company "B" was justly proud in furnishing an orderly each day, and Company "M" for its Sunday inspection, the floors of their tents having been scrubbed and properly dried. The mounted officers of this regiment had a mounted drill, which gave them much better control of their horses and worked a real benefit. It was observed that several visiting officers were rather too outspoken in criticism and advice, which was not only a discourtesy, but also uncalled for and undeserved.

The Third regiment's camp was almost perfect as to location, and all its arrangements good, a neighboring field furnishing room for all maneuvers required. Guard duty fine and very little inferior to that of the Second regiment. Food good and well cooked, kitchens and mess tents being kept in perfect condition, the Sunday inspection showing a condition existing that would be impossible to be improved in the field. In fact the policing of the camp during the entire week was most excellent and the appearance of the camp at all times very fine. As usual the medical corps was in fine condition, the hospital, although unoccupied, in appearance was very inviting and all beds properly dressed. The usual litter drill was

omitted, a mistake even if the corps is in a high state of efficiency; the surgeon reported he was carrying out orders in neglecting this drill.

The discipline of the regiment was fine, and the entire population of Osceola was loud in its praises of the behavior of the men. The amusements of the regiment were entertaining to the men, and appreciated by the visitors, and helped to keep the men in camp and were good in their general influences. The placing of captains in command of battalions and majors in command of the regiment is a good plan when the officers have had sufficient experience in their lower grades, but with the limited opportunities offered officers for the exercise of their legitimate commands, majors can be better employed in command of their own battalions, and should master that work before attempting higher. One week is none too much for officers to gain needed experience in the grades in which commissioned. The regiment was formed for battalion drills. This was a useless waste of time and energy. Better practice forming the battalions in columns of fours, as per paragraph 261, and move out at once for a working drill. Staff departments in fine organization and doing efficient work.

The examination of officers was completed in the several camps, the following named officers passing: Captains A. B. Shaw and J. A. Hull; Lieutenants E. C. Peairs, O. M. Cole, P. W. McRoberts, F. H. Gonsolus, E. F. Renaud, C. W. Bradley and De Forest Pomeroy.

I would respectfully make the following recommendations:

First.—That brigade commanders act as post commanders in all regimental camps, for the purpose of giving practical experience to themselves and staffs in administration, and to further allow colonels the necessary time for the drill and instruction of their commands. The colonels seemed to be so engaged in the mere details of administration during the present year's camps as to be unable to devote the proper amount of time to the instruction of their regiments. As far as drill was concerned, battalion camps would accomplish the work under present methods, but with the colonels relieved of matters of administration the objects of regimental camps might be accomplished and valuable experience had by brigade headquarters.

Second.—That each chief of department be put in full control of his department, and held responsible for its successful working, and no longer be allowed to be merely a figurehead; and that each chief be permitted to enlist an orderly, with rank of sergeant, with the provision that such orderly shall have served five years in the Guard, and to be appointed on the recommendation of his captain, approved by the colonel of his regiment.

Third.—That the mounted officers of each regiment be required to drill mounted one hour each day, in order that their mounted work may be uniform and of a strictly military character.

Fourth.—That last year's recommendation regarding the use of the undress suit for camp purposes be made the practice of our Guard, with the addition of white standing collars for all ceremonies.

Fifth.—That blue flannel shirts and dark uniform suspenders be used for undress purposes, the present year's experience proving its comfort and soldierly appearance.

Sixth.—That colonels be not required to carry out a set program of work, but that each be required to drill and instruct his regiment so as to make it efficient, and under the direction of the inspector-general each colonel be required to execute such maneuvers as may be necessary to determine the true condition of the regiment and the efficiency of its commander, provided that such maneuver shall not require more than one hour's time for its execution. It is dwarfing to a colonel to require him to follow an outlined work and to simply repeat orders. He should be given an opportunity to make his regiment an efficient body or be allowed to resign.

Seventh.—That but one lieutenant be detailed for guard duty, but that each lieutenant, upon the day preceding his tour of duty as officer of the guard, act as supernumerary officer of the guard, in order to receive instructions in the ceremony of mounting guard, to be excused when the old guard has marched from the guardhouse.

Eighth.—That the setting up drill be required for fifteen minutes immediately following roll call at reveille. Once a week in home armories is of no advantage, unless men can be induced to carry on the work daily at their homes. A week's work in camp may prove to them the benefit to result by continuous practice and cause them to adopt the exercise for daily use. Our men are a strong, able-bodied set of young soldiers, but carelessness in their carriage causes them to look less vigorous than they really are.

Ninth.—That a Wilson's "Kamp Kook's Kit and Kamp Komfort Tent Heater" be purchased for each regiment for the medical department. Then each hospital can have facilities for preparing food for the sick of such a character as required and in proper condition to be eaten, the "Kamp Komfort" giving the means for heating the quarters of the sick, which under many conditions might be very necessary. Sixty dollars will cover the entire cost.

Tenth.—That a "Remington Cycle Ambulance" be purchased for use in the camps and with the troops upon service, giving an ever ready means for carrying the sick or disabled. Such a complete outfit will cost \$500, but will yearly save the expense now incurred for the hire of wagon, driver and team, and, too, of a wagon poorly fitted for the purpose used, the ambulance being propelled by two of the hospital corps and always ready.

Eleventh.—That a 2-pounder Hotchkiss National Guard gun be purchased. This will provide the state with an efficient gun for service and suitable for firing a salute correctly and without attending danger.

Twelfth.—That the legislature be asked to create a pension list for the relief of any suffering permanent disabilities in the line of duty; and that James Dalley, of Company F, Fourth regiment, be placed upon said list, the amount of pay being arranged on a scale just to the injured.

Thirteenth.—That an annual prize be given in each regiment to the company pitching a tent in the shortest time and most correct manner and by an authorized uniform method

Fifteenth.—That the guard be relieved of officers unable to attend the annual camps or to turn out with their commands for required duty.

Sixteenth.—That officers attending the school of instruction be required to pass such examinations as may be necessary to prove progress in their work. And that each year all officers failing to attend the school of

instruction be required to pass an examination with a mark of 75 on a scale of 100 for perfect, to prove their fitness for commission held, and upon failure on such examination to forfeit their commission.

Seventeenth.—That a cavalry troop be organized for each brigade. That it be composed of twenty-seven enlisted men and three officers. This will give a troop of proportionate strength to the infantry companies as now organized. Its value to the state will be great in giving instruction in that branch of the service most difficult to prepare for service in the time of need, as well as exerting a healthful influence upon the horse-raising interests of the state.

Eighteenth.—That all officers of the guard be required to attend the school of instruction. If the higher officers are uninformed the lower officers cannot be expected to work with the same interest as they would under competent leaders and superiors. Battalion commanders cannot use their knowledge in the field, if regimental commanders are ignorant of even proper commands, to bring about required conditions and formations. The idea that a major of to-day is required to attend the school of instruction, but if he to-morrow should become a colonel, the school of instruction is unnecessary for him, because the eagles on his shoulders have imparted knowledge and ability to command, is requiring a good deal of the eagle. Loyalty to our national bird is most commendable, but this is giving rather too much virtue to a mere insignia of rank.

Nineteenth.—That the water to be used at our annual camps be tested for purity before men are required to enter the camps and endanger their lives by the use of impure water, which is an unnecessary risk to be taken in encamping troops.

The visit made to the United States cavalry and infantry school at Fort Leavenworth, Kan., in company with yourself and Colonel Cooke, under the care and guidance of Captain Olmsted, proved to be most agreeable and the means by which much information was obtained, which will be of great practical value in the future conduct of our own school of instruction. Every facility was given us to learn the methods of the work of instruction and the manner of conducting examinations. We owe a debt of gratitude to Major Auger, Captains Beach and Rogers, and Lieutenants Dickman and Burnham, of the corps of instructors, and Lieutenants Trout, Hartwick and others of the enthusiastic student officers, for their earnest efforts to make our visit successful as well as enjoyable. Much valuable data was obtained which can be used in the future sessions of our school of instruction to great advantage.

I cannot speak too highly of the earnest efforts made by all officers of the inspector-general's department to perform their whole duty, and in the most searching manner, and to aid the guard by well meant criticism and help. They were all actuated by the deepest interest in the welfare of the entire guard. Capt. J. A. Olmsted, U. S. A., has worked faithfully during his service on the governor's staff, and his close observation has enabled him to do much in his quiet way for the benefit and advancement of the best interests of the guard.

Col W. H. Powell, U. S. A., was a most agreeable and helpful officer in his service with the guard, under detail by the war department, and fulfilled the duties of a most exacting position to the great benefit of our

guard. It was a pleasure to note his appreciation of the guard and his recognition of its great improvement during the last few years.

The absence of the commander-in-chief from the camps was regretted by all and the deepest sympathy expressed for him in his long and painful sickness.

I desire to express my appreciation of the kindness of the attentions I have received at the hands of the guard, making duty with it a pleasure, even if its requirements compel criticism.

With fullest appreciation of the many courtesies received at your hands, I remain, Respectfully,

JAS. RUSH LINCOLN,
Inspector-General.

MUSCATINE, Iowa, October 1, 1896.

The Inspector-General, Ames, Iowa:

SIR—I have the honor to report that in compliance with instructions from the adjutant-general I attended the camps of the Second and Third regiments, Iowa National Guard, and remained during the full tour of duty of each regiment.

In company with Lieut.-Col Douglas V. Jackson, commanding Second regiment, and Capt. Charles W. Kemble, I arrived at Ottumwa July 23d. Lieutenants Hulskamp and Swinehart and two sergeants reported to Colonel Jackson. We proceeded to the place selected for the camp on the south side of the city, about one and one-half miles from the union railroad station, but made of easy access by the street car line. Lieutenant Hulskamp proceeded at once to build the camp, assisted by Captain Kemble and Lieutenant Swinehart and a party of hired laborers. The work was performed under great difficulties; frequent showers and two heavy rains interfered seriously with the work, and it was questionable whether the camp would be ready for the troops on Saturday, but by working extra hours the camp was put in readiness for the troops on their arrival. The building erected for the storehouse was contracted for without floor or roof. After the heavy rain of Friday it was conceded that both were badly needed, and Colonel Jackson directed Lieutenant Hulskamp to have them placed on and in the building. The grounds were lighted at night by electric light. Water of best quality was obtained from drive wells conveniently located. Lieutenant Charles J. Wilson reported Friday morning and established a mess for the working detail. The troops arrived Saturday, the 25th, between 10 A. M. and 3:30 P. M. I observed all the companies disembark from the cars, which was done according to regulations. On Sunday, the 26th, Colonel Jackson made an inspection of the camp and invited me to accompany him. The company streets and battalion intervals were well policed, but the dressing of tents and the arrangement of property inside was very irregular, each squad apparently being allowed their own pleasure. Divine service was held at 11 A. M. by the chaplain, the entire command being assembled in front of the colonel's quarters. On Monday the following routine of duty was taken up and followed as closely as the weather permitted.

The provisions of General Orders No. 13, c. s., were complied with closely. The drills showed that the majority of the officers had not given enough study to said order. The guides generally did not understand when and where to place themselves, and were poor judges of distance. This is an important matter in battalion and regimental drill, and company commanders should be held responsible for lack of efficiency in their guides. Guard mount showed that little practice had been had at company stations. The first one, held on Saturday evening, was as poor as could be. The condition of the acting sergeant-major, Plambeck, was responsible in a large measure for the poor work. Day by day showed marked improvement, and the last two were very creditable.

The parades were good, except that too much time was required for formation. The formations were all slow, especially at the early morning 5:45 drill. None of the battalions were ever ready to march to the drill grounds before 6, and oftener it was 6:10 or 6:15, and then the drills were without life. In my judgment the ordering of a drill before breakfast is a mistake. In this case, coffee and bread were provided, but where men are aroused up at an early hour they have no appetite, and what little they do eat spoils their relish for the breakfast served later. Although the weather was very hot, the condition of the men would have been better had a drill been held in the afternoon; instead of resting in their quarters, the men put in the time wrestling, jumping, and giving exhibitions of various kinds, that called for more exertion than a drill would have. Military courtesy was noticeable because of the lack of it. Officers often forgot, and the men seldom saluted. In several cases I noticed that men saluted officers who did not return the salute. The command was reviewed by the governor, Wednesday, July 29th. The inspection and muster was made by battalions on Thursday; the First and Second in the forenoon, the Third, band, hospital corps and signal department after parade. There were present, 511; absent, 115; total strength, 626; attendance, 81 31 per cent.

The condition of the organizations was as follows:

Company A—Arms, excellent; brass, clean; belts, loose; clothing good; rolls, excellent; morning reports, good.

Company B—Arms, poor; brass, dirty; belts, loose; clothing, fair; rolls, fair (names of discharged men not in proper places); morning reports, good.

Company C—Arms, fair; brass, clean; clothing, good; rolls, good (reason for discharge not given); morning reports, good.

Company D—Arms, fair; brass, dirty; belts, loose; clothing, fair (dress coats old); rolls, fair; morning reports, good.

Company E—Arms, excellent; brass, clean; belts, loose; clothing, good; rolls, good; morning reports, fair.

Company F—Arms, fair; accoutrements, fair; clothing, good; rolls, fair; morning reports, excellent.

Company G—Arms, fair; accoutrements, fair; clothing, good; rolls, good; morning reports, good.

Company H—Arms, good; accoutrements, good; clothing, new, excellent; rolls fair (names of discharged men not in the proper places); morning reports, good.

Company I—Arms, fair; accoutrements, poor; clothing, good; rolls, good; morning reports, excellent.

Company K—Arms, good; accoutrements, fair; clothing, fair; rolls excellent; morning reports, excellent.

Company L—Arms, poor; accoutrements, fair; clothing, fair; rolls, excellent; morning reports, excellent.

Company M—Arms, good; accoutrements, good; clothing, good; rolls, carelessly made; morning reports, excellent.

The hospital corps was well equipped. The officers are competent and attentive to their duties, the non-commissioned officers and privates well qualified for their duties, and with better discipline will make a model corps.

The signal department is well drilled and disciplined. The men are all expert telegraphers. Lieutenant Swinehart is an industrious officer, Sergeant Holmes, a man capable of filling a higher position.

The band, through the efforts of Sergeants Lambrecht and Toennegis, has attained a high degree of excellence in drill, discipline and music.

The office of the adjutant was well conducted. The reports after the first and second days were gotten out promptly. The adjutant was handicapped by not having a sergeant-major capable of doing the work and had to rely on men, detailed for clerks, who had no previous experience. More care should be given to the equalization of details for special duty. Company A was called on for four men, one acting sergeant-major Third battalion, one acting color sergeant, two clerks, adjutant's office. No other company furnished more than one special duty man, while some furnished none,

Capt. C. W. Kemble, I. S. A. P., was detailed as instructor of the guard. Through his efforts and instructions, the duty was done in a very creditable manner, the officers and men who did guard duty returning to their stations better qualified for this important work.

Rations were of good quality, issues carefully and promptly made. I heard no complaint of this department.

The health of the command was good. Owing to the extreme heat there were a number of prostrations, but by the prompt and efficient work of the hospital corps they were returned to duty in a short time.

The general discipline of the camp was fair. Several of the companies of this regiment have adopted a combination Indian whoop and college class yell that gave a visitor at camp the impression that one-half of the command was drunk, or en route to an insane asylum. I have no doubt that this inane, unsoldierly thing is what caused the imaginative newspaper reporters of Ottumwa to wire the leading papers of the state and Chicago that the men of the Second regiment were a lot of hoodlums and a disgrace to the state; that street cars were stopped to allow ladies to get off before reaching their destination because of insulting language of the men; that police officers were insulted and threatened with bodily injury. I investigated these reports and found there was no truth in them. Captain Caughlan, an official of the street car company, stated that none of their cars were stopped on account of the bad conduct of the men and their traffic was in no wise interfered with. The chief of police had not heard of any of his men being abused or threatened by men of the regiment.

The weather was very unfavorable during the tour of duty. Frequent rains caused the drills to be abandoned or shortened. The heat was intense. Under these conditions the command accomplished all the work

that could have been expected. The troops returned to their stations Saturday, August 1st.

I arrived at Red Oak, August 22d, at 2 P. M., and found the camp of the Third regiment established in Pactolus park, three-fourths of a mile from the Chicago, Burlington & Quincy railroad station. Colonel Swalm and staff and seven companies were in camp when I arrived. The balance of the regiment (five companies) reported during the afternoon. Companies C and L traveled on the same train that I did. They embarked and disembarked according to regulations. Sunday, the 23d, Colonel Swalm made an inspection of the camp at 9:30 A. M. On his invitation I accompanied him and found the entire camp in excellent condition. Company streets and battalion intervals well policed, tents dressed uniformly as prescribed in General Order 28, series 1892. Sunday afternoon the command was assembled in the amphitheatre of the park and addressed by the Hon. Smith McPherson; subject, Patriotism.

The program as published in General Order 13 was taken up and followed closely. With the exception of Major Byers' battalion, a great deal of time was lost by unnecessary long rests. A number of officers evidently had given General Order 13 no study before coming to camp. The guides, with a few exceptions, had a fair understanding of their duties, but invariably made a mistake as to distance. Guard mount showed that the non-commissioned officers and men had not received sufficient instruction at their stations. This ceremony was well performed except on August 27th, when a complete failure was made, owing to the inexcusable ignorance of Lieutenant Carl of his position as officer of the guard and duties required. He did not show by his actions that he had the least conception of what he was there for. He was excused from duty and Lieutenant Weldner placed in command of the guard.

The parades were fair. The regiment was reviewed by Governor Drake on Friday, August 28th. The inspection and muster of the First and Second battalions was made August 26th; Third battalion, non-commissioned staff, band, hospital corps and signal department August 27th. The attendance was 79.66 per cent. The condition of the different organizations was as follows:

Company A—Arms, poor; accoutrements, fair; clothing, fair; rolls, bad (this set of rolls shows either incompetency or gross carelessness on the part of the company commander); morning reports, poor.

Company B—Arms, fair; accoutrements, good; clothing, good; rolls, good; morning reports, good.

Company C—Arms, good; accoutrements, good; clothing, good; rolls, excellent; morning reports, excellent.

Company D—Arms, fair; accoutrements, good; clothing, excellent (new); rolls, excellent; morning reports, excellent.

Company E—Arms, excellent; accoutrements, good; clothing, good; rolls, good; morning reports, good.

Company F—Arms, poor; accoutrements, fair; clothing, fair; rolls, good; morning reports, good.

Company G—Arms, poor; accoutrements, fair; clothing, fair; rolls, fair; morning reports, good.

Company H—Arms, fair; accoutrements, good; clothing, good; rolls, good; morning reports, good.

Company I—Arms, good; accoutrements, good; clothing, good; rolls, perfect; morning reports, excellent.

Company K—Arms, bad (a condition for which the company commander is in nowise responsible; the guns were worn out by long service and *bad care* before being issued to Captain Shaw. Since coming into his possession, they have been well cared for and are in as good condition as it is possible to get them. These guns should be condemned. The barrels are honey-combed by rust and liable to burst when ball cartridge is used.) Accoutrements, fair; clothing, good; rolls, poor; morning reports, bad.

Company L—Arms, fair; accoutrements, good; clothing, good; rolls, good; morning reports, good.

Company M—Arms, good; accoutrements, excellent; clothing, excellent; rolls, excellent; morning reports, excellent.

Band—Instruments, good (old); clothing, excellent; morning reports, excellent.

The signal department is well equipped for the work of their corps. Lieutenant Tracey is a competent and enthusiastic officer. The men are under the best of discipline and able to perform all the duties required of this arm of the service.

The hospital corps, under Major Matthews and his able assistants, is a model for ability, discipline, drill and military courtesy.

The commissary department was located in one of the permanent buildings on the grounds. The issues were regularly and promptly made. There was no complaint as to the quality of the rations. Water of good quality was procured from drive wells conveniently located.

Lieut. John Cady, quartermaster, performed the duties of his office in a most acceptable manner. He was called home before the camp closed, and his duties were assumed by Captain Hume (adjutant). The adjutant's office was conducted in a first-class manner; reports correctly and promptly made. The color and ordnance sergeants were used as clerks in the office.

Each company of this regiment, through the efforts of Colonel Swalm, has purchased a mess tent. The tents add very much to the appearance of the front of the camp, add largely to the comfort of the men, and will save a heavy loss of canvas to the state annually. In case of a company being ordered out for duty on short notice, the tent can be utilized for quarters until the regular canvas reaches them. An earnest and persistent effort should be made to get the next legislature to pass a bill appropriating money to reimburse the companies of the Third regiment and purchase the same style of tents for the other regiments.

Captains Miller and Clark deserve commendation for the manner in which their rolls were made. The general discipline of the camp excellent. Military courtesy well observed by officers and men. The weather all that could be desired.

Companies B, G and K were excused Friday at 10 P. M. and left for their stations. The balance of the regiment broke camp Saturday, August 24th.

The general appearance of all the companies would be greatly improved if the company commanders would make an inspection of their companies after assembling, before marching out of the company street, especially when in full dress, and see that the coats are straightened out, belts fitted snugly around the waists above the top button on the back of the coat.

This is generally neglected; the consequence is that some of the coats look like a reef had been taken in the back and the man was about to step out of his belt. An inspector cannot give such a company a good mark. *The subject of the importance and responsibility of officers should receive more attention.*

I am convinced that a great many officers *certify on honor to the correctness of papers* they have never read, simply signing their names in the place designated for the signatures, forgetting that the paper is their report, regardless of who made it, and that they are held responsible for the correctness of it.

There is an undue assumption of authority in regard to excusing persons from drill. Majors excuse captains, they in turn excuse lieutenants and men, forgetting that this authority rests alone in the commanding officer of the camp, or surgeon, on account of sickness.

Capt. H. H. Ketchum, of the Twenty-second U S. Infantry, was detailed by the secretary of war to report on the condition of the Iowa National Guard. He attended the camps of the Second and Third regiments and was of great benefit to the guard, giving advice and instructions at all times when requested.

I respectfully renew my suggestions of last year, that at the winter school more time be given to instruction in the proper manner of preparing papers, especially muster rolls and morning reports. This year shows improvement over previous years, but there is still room for great improvement. It would be well to have a copy of the rolls of Captains Miller and Clark as models.

All officers should be compelled to pass an examination as to fitness for position (up to and including major at least) before their commission is issued. Very respectfully, your obedient servant,

J. T. DAVIDSON,
Major and Ass't Insp'r-Gen., First Brig., I. N. G.

October 1, 1897

Inspector-General, Ames, Iowa:

SIR—In compliance with instructions from the Adjutant-General I reported to Col D. V. Jackson, Second regiment, I. N. G., at Camp Glasgow, Washington, Iowa, August 11th.

The camp was located about 600 yards from the Chicago, Rock Island & Pacific railway depot, on a low, flat piece of ground. There was ample room for the camp, but not enough ground for parades or drill. A good drill ground was found about one-half mile from the camp, Colonel Palmer kindly allowing the use of his meadow without cost to the state. Excepting Companies "E" and "H" the troops debarked from the cars on arrival at Washington as prescribed in orders.

The general discipline of the camp was excellent. I heard of but one breach. The first sergeant of Company "E" was placed in arrest and confined in the guard quarters for a short time, released and returned to duty; no charges preferred. If the offense was of a nature to require confinement in the guard house, charges should have been preferred in the interest of discipline.

Lieutenant-Colonel Lambert was detailed as instructor of the guard. His thorough instruction and careful supervision was shown in the work of the guard. The ceremonies were performed in a satisfactory manner, guard-mount showing great improvement over last year, the company commanders evidently having paid special attention to this drill at stations.

The drills were done as prescribed in General Orders No 16, c. s. Close order by battalion and regiment was good, showing careful preparation for the work by the majority of the officers. Very little time was wasted on the drill ground in explaining the movements to be executed.

The morning reports were generally well made, and few corrections were found necessary. The rolls were not completed in all cases as to enlistment and discharge according to instructions. The dressing of tents and policing of quarters and company streets was well done.

Last year I was obliged to call your attention to the lack of military courtesy in this command. There was a marked improvement noticeable at this camp.

The band maintains its high standing. The signal department has not complied with orders regarding use of new code.

The health of the command was good, sick report showing but few cases of sickness. The hospital corps shows great improvement in discipline and attention to duty on the part of enlisted men. Drills of litter bearers regularly held.

The duties of the adjutant, quartermaster and commissary were performed in excellent manner. The regiment was mustered August 15th; total strength, 628; present in camp, 505—80 per cent. Camp was broken August 18th; regiment marched to Chicago, Rock Island & Pacific station and embarked in cars in prescribed manner; there was no disorder or confusion; the quartermaster designated the car each company was to use.

Colonel Jackson and his regiment are to be congratulated on the success of this tour of duty.

I reported to Lieut.-Col. John C. Loper, commanding the Third regiment at Camp Howe, Osceola, Iowa, about 6 P. M., August 18th. All of the companies except D and F, who traveled by the same train I did, were in camp.

The camp was located about one-half mile from the Chicago, Burlington & Quincy depot, on high, well-drained ground, well adapted for camp purposes. A large field adjoining the camp was secured for drill. It was ideal ground for extended order work.

This command was short of officers, the report of August 19th showing eleven absent. August 21st three of the absentees reported for duty. Battalion Adjutants Reed and Bell acted as regimental adjutants, this position not having been filled since the promotion of Captain Hume to major.

Discipline of the command was excellent. Two or three minor offenses were promptly punished. A field officer was detailed each evening to go into town to observe the conduct of the men out of camp. This had a good effect and could be adopted at all the camps with good results.

Guard mount could have been much improved had the provisions of the guard manual been more fully understood and closely followed. The guard, consisting of three fours, was divided into platoons the first four

days. First sergeants should give more study to the proper manner of forming and marching on details. This ceremony should be practiced more at home stations. The order of drills as published in General Orders No. 16, 1897, was followed. Close order, by battalions, was well done. Close order by the regiment was excellent. Extended order was good. Company commanders and squad leaders should give this work more study.

Polling of camp, company quarters and dressing of tents was well done, except by the band, where carelessness was observed.

Maj. M. H. Byers was detailed as instructor of the guard. Marked improvement in the work of the guard over former years was shown.

Morning reports and muster rolls were not all made according to instructions. Officers who attended the school at Ames last winter sent in better reports than those who did not attend.

Adjutants, quartermaster and commissary performed their duties in a satisfactory manner.

The health of the command, excellent.

The hospital corps had very little work to do, due largely to the fact that water was prohibited on the drill ground. The drill of litter bearers was discontinued after the second day, by order of the adjutant-general.

The band does not show the efficiency that should be required. The leader and drum major evidently do not study the drill regulations but rely on traditions that are obsolete, if ever in effect. If drills are held at station there was no evidence of it shown at camp.

I mustered the command August 22d. Total strength, 666; present, 561; per cent, 85.7. Camp was broken August 25th, the troops moving out in detachments to trains. I traveled on train with companies B, C, G, I, K, L and M. Conduct of men enroute to stations, excellent. This is without question the most successful camp held by the Third regiment since the re-organization. The discipline, military courtesy and effective work done was of high order of merit and reflects great credit on all concerned.

I respectfully recommend that the canvas of the state be carefully inspected and all found unfit for service be condemned. About 25 per cent of that in use at camps of Second and Third regiments, in my judgment, is unfit.

That first sergeants of companies be required to attend annual school at Ames.

Very respectfully, your obedient servant,

J. T. DAVIDSON,

Major and Asst. Inspector-Gen'l.

SIoux CITY, Iowa, October 16, 1897.

To the Inspector-General, Ames, Iowa:

SIR—I have the honor to submit the following report of my inspection of the Fourth regiment encampment, held at Camp Wilkins, Ft. Dodge, Iowa, August 4 to 11, 1897.

On an order received from the adjutant-general August 3d, I left Sioux City on the morning of August 4th, and arrived at Ft. Dodge at 1:30 P. M. the same day, and reported to Col. W. B. Humphrey, commanding the regiment.

The camp was beautifully situated on a high plateau overlooking the Des Moines river, and was an ideal one in every respect; a better location could not have been found; the land was high and rolling, giving a good natural drainage. A large field adjoining the camp was used for a drill and parade ground. This was not an ideal place for parades or field maneuvers, being rough and quite badly broken through the center.

Water was furnished from a spring below the camp and was pumped up to a tank and then distributed by pipes to every company street and to headquarters, which was a very satisfactory and complete arrangement. Wood was used for fuel and delivered daily and in abundant quantity.

The straw for bedding was furnished in abundance, and was on the grounds before any of the companies arrived, there being enough for every company. The transportation of the troops from their several stations to camp was excellent, the companies all arriving by 1:30 in the afternoon. Ample accommodations were furnished by the railroad companies for the troops and baggage. I heard no complaint, whatever, of the railroad companies. It was very marked that there was no confusion in the loading or the unloading of the baggage at Fort Dodge showing excellent management on the part of the regimental quartermaster.

The discipline of the camp was excellent. The only time it was observed that the men were careless in observing the military courtesies due officers was noticeable when the officers and men were moving up and down the officers' streets, where the presence of a great number of officers apparently seemed to excuse the men from saluting. The conduct of the men when on leave and down in the city was excellent, and that no disturbance occurred was partially due to the fact that the liberal-minded mayor of Fort Dodge had given instructions to the policemen not to molest the men on the slightest provocation, but to allow them to enjoy themselves as long as they did not proceed too far in their merriment.

The rations issued were very ample and all of good quality, with no exceptions. Lieutenant Brown deserves praise for the manner in which he conducted the commissary department, especially as he was in a new position.

Too much praise cannot be given the hospital corps for its effectiveness and efficiency. Major Sherman and Captains Morse and Knott have served three years in their present capacities, and are bringing the hospital corps of the Fourth regiment to a high degree of proficiency, and one of which the regiment is very proud. The efficiency of the corps was very well illustrated on Governor's day when, in firing the governor's salute, Private Dalley, of Company F, had his left arm broken and hand badly lacerated, and face filled with powder, by the premature discharge of the cannon, Major Sherman and his corps were quickly on the ground, and the wounded man received very prompt aid. And though the wounds were very severe, it is with pleasure that I am informed that he will have no permanent injury, except the loss of one thumb. The hospital was pleasantly situated to the right and rear of the headquarters line, and was the personification of cleanliness and neatness. It is pleasant to remark that the full hospital corps was present and on duty at this encampment. An excellent arrangement was made whereby the duties of the three surgeons were divided, all surgeons being present at sick call in the morning, after which Major

Sherman had general charge. Captain Morse had charge of the litter-bearers' drill, and Captain Knott of the field service. It would be well to alternate this arrangement at another camp.

The general health of the command was excellent, and especially was this observed on the field, it being an exception to see a single soldier fall out during a drill or parade. General order in regard to the drills was followed as closely as possible; the attendance at drills and parade was very good, some companies appearing on battalion drill with more men than their reports called for.

The band made an excellent appearance, their instruments being beautifully polished and their uniforms all new and very well kept; the field music was up to its usual high standard, and together with the band made a beautiful showing.

The guard mounting was not as impressive on account of no dress uniforms being worn, and at times was not as good as should be; it is no inducement for one company to always send on its detail in almost perfect condition, if other details continuously go on in poor condition, without being thrown out. In the guard duty proper the regiment was not up to its usual high standard, and in sentinel duty especially. It was firmly impressed upon the mind of the inspector at this camp, that the place to instruct sentinels was not in the armory, but on actual post. It ought not to have to be done at encampment, but at the home station, by forming a regular guard and posting sentinels as prescribed in the drill regulations. At an inspection of the sentinels at midnight only two out of the seven sentinels challenged the inspector and officer detailed for guard instruction, and that after being instructed in their duties as sentinels by the instructing officer the same afternoon while the relief was off duty. After a thorough instruction on their posts, an inspection of these same sentinels was made with very good results of the instructions being seen.

The regiment showed the results of the instructions received at officers' school last winter under Major Davidson. In the preparation of papers and reports, the muster and pay-rolls were handed in quite promptly and three of them found to contain no errors whatever. The morning reports and daily duty reports were not so promptly or correctly made out. Every commissioned officer surely should know how to make out a morning report. I found several officers in the regiment who knew nothing whatever of reports or papers.

The companies of the regiment deserve especial commendation for the excellent manner in which they policed their grounds; the company streets were inspected daily before guard mounting by the inspecting officer, as well as the kitchens and sinks, and everything found to be clean and in good order. The inspector observed that all the companies but one policed their quarters before leaving camp, and this company's street was policed by the other companies, showing a commendable regimental spirit and pride.

I wish to thank the inspector-general and assistant inspector-general, Major Davidson, for their kindly aid and assistance to me in my new position, and to Colonel Humphrey and staff and the officers and soldiers of the Fourth regiment for their courtesy.

I recommend that at officers' school this winter that a written examination be held on the proper preparation of reports and papers; that special

trains be used to transport troops to the annual encampment, in order that all troops can arrive in camp at 10 o'clock in the morning, giving them time to get well settled and have dress guard mounting at 1 o'clock, long battalion drill in the afternoon, which will have a tendency for officers and men to get acquainted, and result in a fine parade, the nervousness which characterizes the first parade having been worn off by battalion drill. This same arrangement to be made in transporting the troops home; they arriving in time to do nearly a full day's work.

I have the honor to remain,

Very respectfully, your obedient servant,

GEO. W. AVERY,

Major and Asst. Inspector-General Second Brigade, I. N. G.

MASON CITY, Iowa, August 30, 1897.

To the Inspector-General, Ames, Iowa:

SIR—I have the honor to submit the following report of observations in connection with the annual encampment of the First regiment, Iowa National guard, at Waterloo, July 28 to August 4, 1897.

In accordance with special instructions from the adjutant-general's office and brigadier-general commanding Second brigade, I arrived at Waterloo on the evening of July 27th and reported to Major Clapp, the colonel commanding having left camp until next day, and was assigned quarters on the right of the lieutenant-colonel.

The camp was located about one and one-half miles west of the city at a park on the north bank of the river, which gave excellent bathing facilities and good drainage, except that in some places the ground was low and water collected during the two rains and made that portion of the camp damp for the balance of the day. The water supplied was very good and taken from a well situated on the grounds, from which it was pumped into a tank by a windmill and hauled in barrels to the companies. Running on the north side of the camp was the electric car line, which made the camp accessible from the city, and over this the companies were transported to and from camp.

The camp was laid out in accordance with the drill regulation, except that the non-commissioned staff were on the right of the line officers. The hospital was located to the left and rear of the field and staff officers, and on the edge of the drill ground which joined the camp on the east. The guard tents were on the west side of the camp and near the station of the car line. The commissary and quartermaster's stores were located on the west side of the camp in buildings of the park association. The officers' tents were up before the troops arrived. When the companies arrived their floors were down, stakes in position and poles on the floor. Each company detail then went to the quartermaster and drew canvas, giving receipt for same, and put up their own tents, the time required in drawing canvas and placing same in position being from thirty to forty minutes for each company. This saved the quartermaster's department a great deal of expense and with little or no inconvenience to the troops.

The companies began to arrive in Waterloo at 8:30 on the morning of July 23th, and were detained in town so that they did not arrive at

camp until 10 A. M.; thus by the time the companies were at camp the baggage and detail had arrived and mess started. By noon all the companies were in except Company I, which did not arrive until 3 P. M. General Orders No. 17, in regard to baggage, was generally complied with, except in Companies E, L, and K, which had ten (ten and nine chests respectively, exclusive of mess outfit and mattresses).

The first day in camp was given to work in quarters, guard mount at 4 P. M., and parade at usual time. Beginning with Thursday, the regular routine was followed in accordance with general orders. The attendance of this regiment at camp this year was less than usual. Men were detained on account of the date of the camp, as many are bookkeepers, and it is impossible to leave the last and first of the month. The duties at camp were generally well and promptly performed, and the policing of company quarters was splendid, as was also the dressing of tents, but the general policing was neglected entirely, as the old guard failed to report at fatigue call. After the first day the ceremony of guard mount was very well executed, and while most of the men could repeat the general orders for guard, they knew little about the duties, and one man was seen to leave his post and go to a near kitchen and remain for about thirty minutes. Papers at the guard tent were well kept, and the non-commissioned officers of the guard took great pride in their duties.

The formations in the regiment this year were very prompt and in accordance with General Orders No. 17. Also reports were very prompt after the first two days, and very few mistakes were found in the reports. The transportation reports had to be sent for, with the exceptions of Companies A and H.

All companies have mess tents, good stoves and outfits, which are kept at company stations, and in such condition that if called into service could be used at once, and if necessary the company could be quartered in the mess tent, as it is large enough for fifty men.

For roll calls the men turned out promptly, and that part of General Orders No. 17 as to reveille roll call was strictly obeyed, except that on the morning of the first day the acting adjutant of the Third battalion failed to make a report to the regimental adjutant.

The military appearance and bearing were exceptionally good. The men seemed anxious to learn all duties and perform them promptly. There being no roll-call after parade it was impossible to judge the number of men absent from camp but by far the greater part of the regiment remained in camp and were very orderly after taps. The company yells after parade were rather frequent and detracted greatly from the military bearing of the camp. In a few instances men replied to calls of sentinels. The men were courteous and in every way gentlemen as far as could be learned from the people of Waterloo, and it is also substantiated by the friendly feeling, in that city, toward the National guard. The lieutenant-colonel held a non-commissioned officer's school each day at school call, and the drill regulations were taken up and also instructions in the care of canvas was given. The regimental non-commissioned staff took great pride in their duties and reports, and I am under obligations to Sergeant-Major Siddle and the clerk at the adjutant's office, for the promptness in turning over reports to me and also for the aid in correcting same.

The officers were especially zealous in attending to duties, very few being absent from camp at any time. The officers' school was well and punctually attended, the ground covered at the school being the drill for the next twenty-four hours and talks on army regulations, outposts and extended order drill by Colonel Powell and officers of the army and National guard. Also at this time the errors noticed at guard mount, drills and parade were called to the attention of the officers, a report of the same having been made to the colonel.

Each day an inspection of the company quarters and kitchens, in company with the surgeon or major of the battalion, was made and report of same made to colonel commanding. The first two days rations were short on meat and potatoes and also a very poor grade of meat was issued, but after attention to the same had been called, plenty of good meat was issued. The cooks were wasteful of both meat and bread, which could have been used in hash and dressing. Sinks and garbage pits, by constant attention, were kept in good condition.

An inspection of the commissary and quartermaster's department showed that the stores were well kept and records in excellent condition. Also an inspection of the hospital showed that great pride was taken in that department in their work. Major Wright or his assistants were through the quarters several times each day looking after the condition of sinks, garbage pits and quarters, and by their careful work there was little sickness in camp. The hospital being near the drill field gave the corps an excellent opportunity for caring for men who were taken sick on the field.

In breaking camp it was the intention to have the companies strike their tents, but on account of a rain the last night the canvas was too damp. The companies began to leave camp on the morning of the 4th of August, and as I left at 10:30 on the same morning to report at the Fourth regiment camp, did not see the last companies leave.

Both the officers and men received a much better knowledge of advance guard, outposts and extended order from the drills in the same on Saturday and Tuesday. On Saturday the regiment was formed into one battalion for extended order under command of Major Ham and superintended by Colonel Powell. Tuesday the regiment took up outpost and advance guard and made a practice march through the timber near the camp.

The regiment was mustered for pay on Sunday, August 1st, the inspection having been made at company stations during the winter and at camp by Colonel Powell.

I am indebted to the officers and members of the regiment for courtesies extended during my tour of duty, and also to Captain Olmsted and Major Davidson for their aid in the performance of my duties.

Very respectfully,

A. L. RULE,
First Lieutenant and Acting Inspecting Officer.

REPORTS OF UNITED STATES ARMY OFFICERS.

Col. Wm. H. Powell's 9th U. S. Infantry is published in G. O. 25, 1897.

Lieut. Harry E. Wilkins 2d U. S. Infantry is published in G. O. 28, 1896.

REPORT OF CAPT. J. A. OLMSTED, NINTH CAVALRY, U. S. A.

DES MOINES, Iowa, September 8, 1897.

Inspector-General, Iowa National Guard, Ames, Iowa:

SIR—I have the honor to make the following report of the work, in camp this year, of the Iowa National guard:

FIRST REGIMENT.

Discipline, both in camp and outside, excellent. Guard duty well performed. A commendable desire to improve was shown, and the improvement during camp was marked. Camp grounds satisfactory and well laid out. Drill grounds too small for satisfactory regimental drill; extended order and outpost ceremonies, well performed. The exercises on "Governor's Day" are always more or less demoralizing and subversive of discipline. The exercises on this day were well executed. That this was so, with so little harm done the command, is a subject for congratulation.

The rears for the men were on the bank of the river and the pits were half full of water all the time, contaminating the water in which the men bathed. There was no special rear for the guard, which compelled them to go a long ways to find one, which is always a bad thing for health.

There were too many women and children in camp, eating at the expense of the companies and the state, causing men to complain of short rations. Women and children living in the company officers' tents, in such close proximity to the men, is not decent.

General fatigue duty was very poorly performed or, rather, not done at all. As a result a large part of the camp ground was in a bad state of police, especially that about the headquarters tent.

Issues were made almost immediately after reveille, although "issue call" was not sounded till 4:30 P. M. It is always bad to have any call sounded that is not obeyed. Issue call should be sounded at whatever time of day it is most convenient to make the issues.

The electric lights were poorly put up and did little or no good, leaving the camp in darkness most of the night.

SECOND REGIMENT.

Drill, discipline, military courtesies, guard duty, and the noticeable absence of women and children, all very satisfactory. All orders were carried out, both in letter and in spirit. The camp ground was low

and flat, with water about two feet below the surface, as was shown by the water in all the pits for the rears. An unhealthy place to camp for any length of time. Fortunately we had no rain.

THIRD REGIMENT.

A good camp. Orders, generally, well carried out. Drill, discipline, military courtesy, guard duty, and behavior of men in town, all good.

The camp ground was good and well laid out. The drill ground was large and raised, giving good opportunity for extended order and outpost.

Quite a number of the officers were out of uniforms; still wearing the old braided blouse. This not only looks bad but shows a disregard of orders that is a bad example to the men.

There were a large number of women and children on the company officers' line.

This regiment is the poorest supplied of any in the state, with camp cooking outfits. There were but two Buzzacotts in camp. The others got along with all manner of makeshifts, some having only a hole in the ground with iron rods laid across. The company commanders will not only save time and rations but the health of their men, if they will make an effort and purchase Buzzacotts.

FOURTH REGIMENT.

A fair camp, but 25 per cent below any of the others three in everything. A large number of women and children in camp. Target practice was held during camp to the detriment of other duties and in direct violation of the expressed wish of the adjutant-general. The behavior of the men when in town, off duty, was anything but what it should have been, and these disgraceful breaches of discipline were not confined to a few bolsterous, thoughtless men, but very generally committed by large bodies of men and late into the night.

Many orders from the adjutant-general's office were not faithfully carried out. Extra tents were allowed in all parts of camp. Many tents were so old, dirty and disreputable that they injured the appearance of camp greatly. If this canvas has been once condemned it ought to be destroyed. If it has not been condemned it should be as soon as practicable. It should never be allowed in another camp.

Guard duty and military courtesy were very much neglected. The band appeared several times in improper uniform—officers' blouses and white trousers.

The camp ground was excellent, except there was no proper place for rears for the men. They were too far away and difficult of access. This should always be avoided if possible.

I respectfully offer the following recommendations:

First.--More and better work, at home stations, on guard duty. It should be commenced even before arms are issued. Not only should the ceremony of guard mounting be taught, but reliefs should be posted, and the company's officers should visit and question sentinels on all general orders, which they should be made to commit to memory. This should be kept up till all are proficient.

Second.—That more time and attention be given at the home stations to gymnastic, setting up, and bell-bar exercises. The "set up" of the whole guard is poor. There should never be a drill at the home station without about ten minutes of some kind of gymnastic drill to get the shoulders back and the heads up. The men should be encouraged to practice such exercises at their homes and when not in ranks. The set up of a soldier, more than anything else, is what marks the regular from the militiaman. No tailor can make a slouchy man look like a soldier, while a properly set up man will look well, no matter how poorly his uniform may fit.

Third.—That a reasonable physical examination be required of all applicants before enlistment. Not over 25 per cent of the men now in ranks are fit, physically, for any kind of active service.

Fourth.—That companies that bring to camp less than 60 per cent of their enlisted strength be mustered out of the service.

Fifth.—That the hospital corps in each regiment have its own mess in camp, and that a cook be employed for this purpose. A part of the money allowed regimental headquarters could be better used in this way than as now, in feeding so many women and children. Sick men cannot generally eat the rations as served in the company messes.

Sixth.—That the state purchase and own a camping ground, of not less than one thousand acres, and not in the immediate vicinity of any city or village. We were cramped for drill ground at every camp this year, and this will always be the case on any private grounds.

Seventh.—That the state purchase twenty good saddle horses for use in camp. The expense of renting the old "hacks" used this year was \$763.75. They were far from satisfactory. If the state could own horses and keep them, when not in camp, at some school where there is a military department, it could be done at less expense than as now; be more satisfactory to the mounted officers of the guard, and the horses could be used by the mounted officers of the school, with mutual benefit to officers and horses.

Eighth.—Combined encampments of regulars and state troops. The mutual benefits of such camps are now so well recognized no argument in their favor is necessary.

Ninth.—That the per cent of the enlisted strength that each company has in camp (and also at drills during the year) be made a part of the rating of the company at the inspection at the home station. A large company with but few men at drills, or at camp, is not in as good a state of discipline as a smaller company that gets out a larger percentage of its men. If the companies understand they are to be rated on these points, I think a greater effort will be made, on the part of its officers, to get out more men. This will certainly be in the interests of the service.

Tenth.—That ice water on the drill grounds, be prohibited. All the surgeons say it is the cause of most of the sickness, and urgently recommend the prohibiting of its use. The Third regiment is the only one this year that heeded this advice. As a consequence, in their camp, there were but three men who fell out at drills and ceremonies. At the other camps, where ice water was served during drills, a number of men had to fall out each day.

Eleventh.—That the daily service of the chaplain, before breakfast, be

dispensed with. One service during the camp, and that on Sunday, is ample, and more in accordance with the civilization of the present day. I doubt if there is another state in the Union that allows a chaplain to have a daily service, or that gives its guard to understand that they are *ordered* to attend such services. That this is the general understanding of the members of the guard I am sure, from the numerous complaints made to me on this subject. If some of the officers gave such orders, and I understand they did, it is an illegal order and subversive of discipline. The enlisted men understand this. That they did not make a point of it redounds to the credit of their discipline. But to avoid trouble in the future they must be given to understand that their attendance at service is a voluntary act.

The officer who is guilty of giving an illegal order only merits the contempt of his men. And he will come pretty near getting what he merits in the guard.

There is plenty of legitimate work for a chaplain to perform in camp. He should have a hospital tent in addition to his wall tent. Receive, distribute and post the mail. Have writing material and tables for the men to use. He could also have files of the local papers for the men to read. The regimental headquarters fund could supply all these at small expense.

Yours respectfully,

J. A. OLMSTED,

Capt. 9th Cavalry on duty with Iowa National Guard.

LIST OF PERSONS SUBJECT TO MILITARY DUTY.

As reported by County Auditors, 1896 and 1897.

COUNTIES.	NUMBER.		COUNTIES.	NUMBER.	
	1896.	1897.		1896.	1897.
Adair.....	2,197	2,344	Johnson.....	2,411	4,205
Adams.....	1,797	1,723	Jones.....	3,100	2,536
Allamakee.....	2,244	2,651	Keokuk.....	3,971	3,702
Appanoose.....	3,675	3,490	Kossuth.....	2,356	1,963
Audubon.....	1,412	*1,412	Lee.....	3,408	3,916
Benton.....	3,028	3,061	Linn.....	4,529	*4,529
Black Hawk.....	2,423	4,426	Louisa.....	1,924	2,200
Boone.....	3,952	4,035	Lucas.....	2,044	2,086
Bremer.....	2,254	2,108	Lyon.....	1,842	1,922
Buchanan.....	2,541	2,514	Madison.....	2,500	2,699
Buena Vista.....	2,142	1,153	Mahaska.....	4,077	4,622
Butler.....	2,788	2,580	Marion.....	2,688	3,749
Calhoun.....	2,013	2,042	Marshall.....	3,763	*3,763
Carroll.....	2,999	2,495	Mills.....	2,406	2,606
Cass.....	3,349	3,349	Mitchell.....	2,236	2,331
Cedar.....	2,197	2,261	Monona.....	2,084	945
Cerro Gordo.....	2,595	2,674	Monroe.....	2,462	2,399
Cherokee.....	1,318	2,077	Montgomery.....	5,003	2,452
Chickasaw.....	2,276	2,462	Muscataine.....	1,317	3,304
Clarke.....	1,621	1,900	O'Brien.....	2,454	2,245
Clay.....	1,497	1,570	Osceola.....	1,178	988
Clayton.....	*3,491	3,303	Page.....	3,327	3,502
Clinton.....	5,414	6,656	Palo Alto.....	1,872	2,075
Crawford.....	2,280	3,034	Plymouth.....	4,136	3,264
Dallas.....	1,661	2,246	Pocahontas.....	1,822	2,102
Davis.....	2,288	2,315	Polk.....	11,342	10,377
Decatur.....	2,583	2,713	Pottawattamie.....	4,366	7,856
Delaware.....	1,393	2,267	Poweshiek.....	3,023	2,956
Des Moines.....	2,243	2,376	Ringgold.....	2,318	2,521
Dickinson.....	1,990	*1,090	Sac.....	2,181	2,347
Dubuque.....	9,374	7,908	Scott.....	7,337	7,468
Emmet.....	1,323	1,345	Shelby.....	2,390	2,237
Fayette.....	3,846	3,720	Sioux.....	3,364	3,323
Floyd.....	2,315	2,579	Story.....	2,922	3,044
Franklin.....	2,069	2,397	Tama.....	3,105	3,402
Fremont.....	2,369	2,681	Taylor.....	2,743	2,823
Greene.....	2,179	2,245	Union.....	2,386	2,366
Grundy.....	1,952	1,937	Van Buren.....	2,434	2,614
Guthrie.....	2,845	2,618	Wapello.....	3,828	4,220
Hamilton.....	2,625	2,434	Warren.....	*2,763	3,023
Hancock.....	1,561	748	Washington.....	3,008	3,084
Hardin.....	2,839	2,715	Wayne.....	2,657	*2,657
Harrison.....	2,147	3,101	Webster.....	3,980	4,246
Henry.....	2,622	*3,322	Winnebago.....	1,599	1,834
Howard.....	2,067	2,208	Winnebago.....	3,417	3,534
Humboldt.....	1,026	1,712	Woodbury.....	3,377	5,888
Ia.....	1,267	1,566	Worth.....	1,714	1,536
Iowa.....	2,664	2,863	Wright.....	2,703	2,563
Jackson.....	2,618	3,175			
Jasper.....	*3,674	3,605	Total.....	286,810	294,974
Jefferson.....	2,426	2,445			

*Number taken from former report; no report filed.

Names of graduates of universities and colleges showing special aptitude for military duty:

IOWA STATE UNIVERSITY, IOWA CITY.

1896.	1897.
L. T. Jackson.	George S. Schaeffer.
S. C. Smith.	B. D. Willis.
C. E. Dakin.	C. W. Sears.

IOWA AGRICULTURAL COLLEGE, AMES.

1896.	1897.
C. H. Speers.	C. A. Hartman.
F. J. Mahoney.	F. H. Lincoln.
I. J. Mead.	Ole Davidson.

IOWA STATE NORMAL SCHOOL, CEDAR FALLS.

1896.	1897.
M. E. Weldy.	P. M. Shaffer.
R. M. Wyant.	J. O. Johnson.
H. E. Thompson.	H. E. Whitney.

CORNELL COLLEGE, MT. VERNON.

1896.	1897.
E. B. Soper.	Wesley Y. Dilley.
H. E. Simpson.	Archie W. Crary.
E. H. Soper.	Ezra F. Mantz.

IOWA WESLEYAN UNIVERSITY, MT. PLEASANT.

1896.	1897.
Chas. P. Frantz.	Wm. O. Rogers
Karl C. Corley.	Frank S. Robinson.
W. E. Creath.	George Rommel.

LIST OF SCHOOLS AND COLLEGES HAVING ARMS, ETC.

TO WHOM ISSUED.	INSTITUTION.	LOCATION.	Number of rifles
J. R. Lincoln	Iowa Agricultural College.	Ames	250
J. L. Tilton	Simpson College	Indianola	100
T. F. Tobin	Tilford Collegiate Academy.	Vinton	50
C. W. and M. H. Lyon	Ellsworth College.	Iowa Falls.	50
B. B. Young	Sheldon Normal School	Sheldon	50
O. C. Schotts	University of the Northwest.	Sioux City	50
Alonzo Abernethy.	Cedar Valley Seminary	Osage	50
Albert Moser.	Wilton German-English College.	Wilton	50
Edward E. Mack.	Buena Vista College.	Storm Lake	50
C. J. Cooper	High School.	Toledo	50
J. L. Doffemyer	High School.	Marion	50
E. L. Coffeen	High School.	Waukon	50
E. H. Eastman.	High School.	Council Bluffs.	50
H. A. Kelley.	High School.	Burlington	50
O. W. Martindale	High School.	Webster City	50
James J. Crossley	High School.	Winterset	50
E. A. Doty	Public schools.	Oxford	50
J. I. Sweeney	Public schools.	Osage	50

LIST OF FLAGS.

Carried by Iowa Regiments During the War of the Rebellion, Deposited in the Capitol Building.

ARM OF SERVICE.		National.	Banners.	Guidons.
CAVALRY.				
First regiment		1		
Second regiment				4
Third regiment		2		2
Fourth regiment		1		2
Fifth regiment				2
Seventh regiment			1	
Eighth regiment			1	2
ARTILLERY.				
First battery			2	
Second battery		2		
Third battery			1	
INFANTRY.				
First regiment		1		
Second regiment		4	2	
Third regiment		2		
Fourth regiment		1	2	
Fifth regiment		1	2	
Sixth regiment		2	1	
Seventh regiment		2	1	
Eighth regiment		2	2	
Ninth regiment		2	2	
Tenth regiment			2	
Eleventh regiment		2	1	
Twelfth regiment		1	2	
Thirteenth regiment		1		
Fourteenth regiment		1	1	
Fifteenth regiment		4	3	
Sixteenth regiment		2	2	
Seventeenth regiment		3	2	
Eighteenth regiment		1	2	
Nineteenth regiment		1	2	
Twentieth regiment		1	2	
Twenty-first regiment		1	1	
Twenty-second regiment		1	2	
Twenty-third regiment		1	1	
Twenty-fourth regiment		1		
Twenty-fifth regiment		2	3	
Twenty-sixth regiment		2	1	
Twenty-seventh regiment		1	2	
Twenty-eighth regiment		2	2	
Twenty-ninth regiment			1	
Thirtieth regiment		2		
Thirty-first regiment		2	2	
Thirty-second regiment		1		
Thirty-third regiment		1	1	
Thirty-fourth regiment		2	1	
Thirty-fifth regiment		3	2	
Thirty-sixth regiment			2	
Thirty-seventh regiment		1		
Thirty-eighth regiment		1		
Thirty-ninth regiment		2	1	
Fortieth regiment		1		
Unknown			1	
COLORED TROOPS.				
First infantry (60th U. S. Vol. A. D.)		1		
Total		67	59	12

CAPTURED FLAGS.

Rebel battle flag, supposed to have been captured by George Rollett, Company "D," Seventh Iowa infantry, at Corinth, Miss.

Rebel battle flag, captured by Company "A," Nineteenth Iowa infantry, at Yazoo, Miss., and presented by J. T. Chambers, who is supposed to be captor of said flag.

Rebel battle flag, captured by Thirty-third Iowa infantry, July 4, 1863, at Helena, Ark., and presented by Col. C. H. Mackey.

Rebel flag, taken from South Carolina state house as Union troops marched through, and presented by J. H. Tierney, of the Twenty-sixth Iowa infantry.

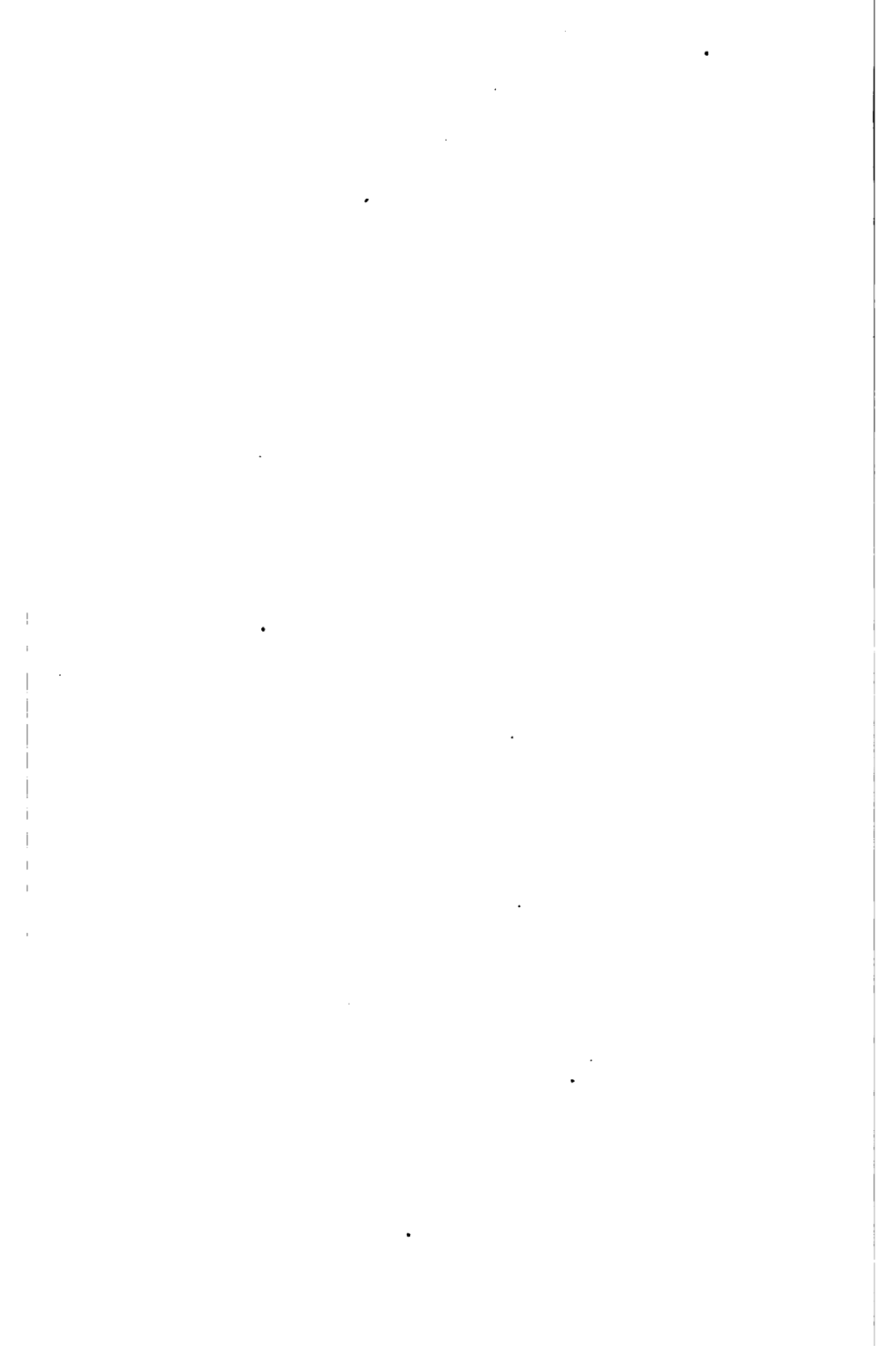
Rebel flag, captured at Cairo; by whom captured not known.

Rebel cavalry colors, captured by Sergt. George W. Miller, Company "H," Fourth Iowa cavalry, at the battle of the Osage, September 25, 1864, from the Fourth Missouri rebel cavalry, presented by Capt. A. B. Fitch, Fourth cavalry.

Rebel garrison flag, captured in Tennessee, winter of 1864, by Capt. John Dance Company "K," Eighth Iowa cavalry, presented by Col. J. B. Door, same regiment.

Rebel cavalry guidon and staff; date, place and by whom captured not known.

First secession flag hoisted at Montgomery, Ala., presented by George Koon, Eighth Iowa infantry.



APPENDIX.

General Orders and Circulars, Adjutant-General's Office
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GENERAL ORDERS.

GENERAL ORDERS }
NUMBER 1. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, January 14, 1896. }

Company Commanders will clean, decap, and promptly forward to this office by freight all serviceable shells, cal. 45, in their possession, with a view to having them reloaded at the arsenal. The bill of lading will be sent by first mail.

Original boxes will be used as far as possible. Each box will be plainly marked on inside of cover with company letter and regimental number.

Empty shells will hereafter be promptly sent to the arsenal at the close of the target season.

Two thousand reloaded shells will be issued in lieu of one thousand original cartridges.

BY COMMAND OF GOVERNOR JACKSON:

JNO. R. PRIME,
Adjutant-General.

GENERAL ORDERS }
NUMBER 2. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, January 14, 1896. }

I. The following details are hereby ordered for escort duty on the occasion of the inaugural ceremonies, Thursday, January 16th:

Company "H," Third Regiment, Captain E. C. Worthington, commanding.

Company "A," Third Regiment, Captain J. E. Devore, commanding.

II. Major M. H. Byers will have command of the escort and Lieutenant Geo. A. Reed will act as Adjutant.

BY COMMAND OF GOVERNOR JACKSON:

JNO. R. PRIME,
Adjutant-General.

**GENERAL ORDERS }
NUMBER 3. }**

**STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, January 18, 1896. }**

I. The school of instruction for the officers of the Iowa National Guard will be established at Ames, Iowa, as follows:

The officers of the First Regiment, I. N. G., January 28th to February 1st, inclusive.

The officers of the Second Regiment, I. N. G., February 4th to 8th, inclusive.

The officers of the Third Regiment, I. N. G., February 11th to 15th, inclusive.

The officers of the Fourth Regiment, I. N. G., February 18th to 22d, inclusive.

II. The Inspector-General will have charge of the school, and will be assisted, as he may direct, by the Brigade Commanders, the Assistant Inspector-General, the Colonels and Lieutenant-Colonels of the several Regiments.

III. Battalion Commanders, Regimental and Battalion Adjutants, Quartermasters, Commissaries of Subsistence, and all Company Officers, will attend as students.

IV. The course of instruction will be as follows:

1. Drill Regulations.
2. Manual of Guard Duty.
3. Military Law.
4. Elements of Field Engineering.
5. Minor Tactics.
6. Administration.

V. A written examination will be held at the close of each tour.

VI. Undress uniform, without side arms, will be worn, and officers will report to the Inspector-General not later than nine A. M. the day their tour of duty begins.

VII. Transportation, subsistence and quarters, will be provided, but no per diem will be paid.

VIII. *Officers will give notice to General Lincoln not later than the Saturday preceding their tour of duty, of the time of their expected arrival, in order that due arrangements for their comfort may be made.*

IX. Officers desirous of attending the school and not able to go when ordered will apply to this office, through proper channels, for further orders.

X. Officers having choice of routes will notify this office at once.

BY COMMAND OF GOVERNOR DRAKE:

**JNO. R. PRIME,
*Adjutant-General***

GENERAL ORDERS }

NUMBER 4 }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, January 21, 1896.

The modified manual of arms authorized by the War Department June 17, 1895, will be adopted forthwith by the Iowa National Guard, except in "load," and "fix" and "unfix bayonet." The piece will be brought to the order without command in "fix" and "unfix bayonet."

BY COMMAND OF GOVERNOR DRAKE:

JNO. R. PRIME,
Adjutant-General

GENERAL ORDERS }

NUMBER 5. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, January 23, 1896.

L The following record of attendance at drills during the quarter ending December 31, 1895, is published for the information of all concerned:

FIRST REGIMENT.

Consolidated Report received at General Headquarters January 14.

Company.	Received at Regimental Headquarters	Membership.	No. of Drills.	Average attendance.	Percentage.
F.S. & B.					
A	Jan. 1, 7 a.m.	53	18	88	73.73
B	Jan. 3, 7 a.m.	44	6	27	56.25
C	Jan. 4, 7 a.m.	43	8	24	55.81
D	Jan. 4, 7 a.m.	35	11	21	60.00
E	Jan. 1, 7 a.m.	33	2	29	90.63
F	Jan. 9, 7 a.m.	39	6	15	51.73
G	Jan. 8, 7 a.m.	31	7	18	58.06
H	Jan. 1, 7 a.m.	41	8	30	73.17
I	Jan. 4, 7 a.m.	49	10	38	77.55
K	Jan. 1, 7 a.m.	49	6	37	75.51
L	Jan. 1, 7 a.m.	45	6	24	53.33
M	Jan. 1, 7 a.m.	43	18	29	69.06
Totals.....		543	101	27	66.15

SECOND REGIMENT.

Consolidated Report received at General Headquarters January 15.

Company.	Received at Regimental Headquarters	Membership.	No. of Drills.	Average attendance.	Percentage.
F.S. & B.					
A	Dec. 31, 8 a.m.	55	12	41	68.33
B	Jan. 9, 8 a.m.	60	12	29	67.44
C	Jan. 3, 8 a.m.	43	10	34	73.91
D	Dec. 31, 8 a.m.	45	4	27	60.00
E	Jan. 3, 8 a.m.	43	4	24	55.81
F	Dec. 31, 8 a.m.	45	11	38	84.44
G	Jan. 3, 8 a.m.	30	6	23	73.33
H	Dec. 30, 8 a.m.	41	13	30	73.17
I	Jan. 1, 8 a.m.	44	11	29	65.91
K	Dec. 31, 8 a.m.	32	12	20	62.50
L	Jan. 1, 8 a.m.	34	12	23	67.65
M	Jan. 8, 8 a.m.	39	4	24	61.54
Totals.....		557	110	28	67.84

THIRD REGIMENT.

Consolidated Report received at General Headquarters January 15.

F.S. & B.					
A	Jan. 4, 8 a.m.	55	12	28	77.78
B	Dec. 30, 8 a.m.	43	6	24	55.81
C	Jan. 1, 8 a.m.	40	6	23	55.00
D	Jan. 4, 1 p.m.	43	30	25	58.14
E	Jan. 2, 8 a.m.	39	8	38	71.79
F	Jan. 3, 2 p.m.	51	6	36	70.59
G	Jan. 2, 8 a.m.	45	8	25	54.35
H	Jan. 3, 2 p.m.	57	10	34	59.88
I	Jan. 3, 8 a.m.	49	10	24	47
K	Dec. 30, 2 p.m.	43	7	24	55.81
L	Jan. 4, 8 a.m.	52	12	27	51.92
M	Jan. 4, 8 a.m.	43	8	28	64.79
Totals.....		539	118	23	62.81

FOURTH REGIMENT.

Consolidated Report received at General Headquarters January 14.

F.S. & B.					
A	Jan. 3, 8 a.m.	60	8	25	44.44
B	Jan. 3, 8 a.m.	43	12	34	70.58
C	Jan. 1, 8 a.m.	45	18	32	71.11
D	Jan. 1, 8 a.m.	40	12	26	65.00
E	Jan. 1, 8 a.m.	43	12	27	64.29
F	Jan. 10, 8 a.m.	39	8	39	100.00
G	Jan. 1, 8 a.m.	36	11	29	80.56
H	Jan. 7, 8 a.m.	44	11	34	77.27
I	Jan. 2, 8 a.m.	45	4	34	75.56
K	Jan. 4, 8 a.m.	48	4	36	75.00
L	Jan. 2, 8 a.m.	51	12	43	84.31
M	Jan. 3, 8 a.m.	40	7	22	55.00
Totals.....		594	110	83	71.96

II. The percentage of Company "A," Fourth Regiment, having fallen below fifty per cent, the Regimental Commander will investigate the causes and report same to this office in accordance with General Orders No. 12, series 1890.

III. The following changes have occurred during the quarter ending December 31, 1895, among the commissioned officers of the Iowa National Guard:

COMMISSIONED—SECOND REGIMENT.

Eugene F. T. Cherry, First Lieutenant Company "I," with rank from September 30, 1895.

Leigh A. Stocking, Second Lieutenant Company "I," with rank from September 30, 1895.

THIRD REGIMENT.

Park A. Findley, Additional Assistant Surgeon, with rank of First Lieutenant from August 13, 1895.

L. K. Butterfield, Captain Company "D," with rank from September 27, 1895.

Isaac J. Stalker, Captain Company "G," with rank from November 13, 1895.

Adam Poston, Second Lieutenant Company "B," with rank from November 13, 1895.

Frank E. Evans, First Lieutenant Company "G," with rank from November 13, 1895.

Edwin R. Beltzell, Second Lieutenant Company "D," with rank from November 13, 1895.

Albert M. Groom, First Lieutenant Company "A," with rank from November 13, 1895.

La Forest Blyler, Second Lieutenant Company "A," with rank from November 13, 1895.

James E. Devore, Captain Company "A," with rank from November 20, 1895.

FOURTH REGIMENT.

Arthur L. Rule, Battalion Adjutant, with rank of First Lieutenant from October 14, 1895.

William Shardlow, Jr., First Lieutenant Company "M," with rank from November 22, 1895.

Jesse W. Lee, Captain Company "C," with rank from December 14, 1895.

George E. Bass, First Lieutenant Company "C," with rank from December 14, 1895.

Frank G. Pringle, Second Lieutenant Company "C," with rank from December 14, 1895.

Edward A. Kreger, Captain Company "M," elected November 23, 1895, with rank as Captain from December 27, 1893.

HONORABLY DISCHARGED—RESIGNED.

Oct. 5, John McBirney, Major First Regiment.

Oct. 5, John P. Matthews, Captain Company "G," First Regiment.

Oct. 19, N. F. Stillson, First Lieutenant Company "A," Third Regiment.

Oct. 30, Geo. Schuster, First Lieutenant Company "M," Fourth Regiment.

Nov. 9, Mark C. Hobart, Captain Company "M," Fourth Regiment.

Nov. 14, Aug. F. Hoffmann, Captain Company "C," Fourth Regiment.

Nov. 18, E. R. Bennett, First Lieutenant Company "H," Third Regiment.

Dec. 13, Harry M. Parsons, Second Lieutenant Company "K," Second Regiment.

Dec. 14, Wm. Thomas, First Lieutenant Company "M," First Regiment.

Dec. 30, C. T. Chubb, First Lieutenant Company "F," Fourth Regiment.

Dec. 30, E. B. Brandon, Captain Company "D," Fourth Regiment.

IV. Leaves of absence granted:

Captain F. R. Fisher, Company "B," First Regiment, for sixty days, to date from October 10, 1895, S. O. No. 134.

Major J. T. Davidson, Assistant Inspector-General First Brigade, for sixty days, to date from November 10, 1895, S. O. No. 139.

Second Lieutenant John A. Hull, Company "H," Third Regiment, for six months, to date from November 1, 1895, S. O. No. 143.

Lieutenant Park A. Findley, Additional Assistant Surgeon, Third Regiment, for five months, to date from November 29, 1895, S. O. No. 145.

Second Lieutenant Geo. E. Bass, Company "C," Fourth Regiment, for ninety days, to date from December 1, 1895, S. O. No. 148.

Major I. R. Kirk, fourth Regiment, for thirty days, to date from January 1, 1895, S. O. No. 154.

V. Leaves of absence expired:

Colonel T. F. Cooke, General Inspector Small Arms Practice, November 10, 1895.

Lieutenant Geo. G. Belt, Battalion Adjutant First Regiment, October 9, 1895.

Lieutenant-Colonel W. B. Humphrey, Fourth Regiment, December 1, 1895.

First Lieutenant Fred A. Hoppe, Company "D," Fourth Regiment, December 10, 1895.

Captain W. A. Kirk, Company "L," Fourth Regiment, November 1, 1895, S. O. No. 141.

Captain F. R. Fisher, Company "B," First Regiment, December 10, 1895.

BY COMMAND OF GOVERNOR DRAKE:

JNO. R. PRIME,
Adjutant-General.

GENERAL ORDERS }
NUMBER 6. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, January 29, 1896. }

By reason of expiration of their term of service the following named staff officers of the commander-in-chief are hereby honorably discharged from the military service of the state, to take effect February 1, 1896, or as soon thereafter as their successors are nominated and qualified:

Major-General John R. Prime, Des Moines, Adjutant-General.
 Brigadier-General James Rush Lincoln, Ames, Inspector-General.
 Brigadier-General Harvey S. Sheldon, West Union, Commissary-General.

Brigadier-General James T. Priestley, Des Moines, Surgeon-General.
 Brigadier-General A. D. Collier, Sioux City, Judge Advocate General.
 Colonel Thomas F. Cooke, Algona, General Inspector Small Arms Practice.

Colonel H. H. Canfield, Boone, Chief of Engineers and Chief Signal Officer.

Major Wm. Cutter Wyman, Ottumwa, Military Secretary.
 Lieutenant-Colonel J. B. Dougherty, Muscatine, Aid-de-Camp.
 Lieutenant-Colonel T. S. Waud, Radcliffe, Aid-de-Camp.
 Lieutenant-Colonel B. H. O'Meara, Cedar Rapids, Aid-de-Camp.
 Lieutenant-Colonel Frank C. Letts, Marshalltown, Aid-de-Camp.
 Lieutenant-Colonel D. C. Glasser, Dubuque, Aid-de-Camp.
 Lieutenant-Colonel E. G. Pratt, Des Moines, Aid-de-Camp.
 Lieutenant-Colonel H. W. Huttig, Muscatine, Aid-de-Camp.
 Lieutenant-Colonel E. I. Cameron, Davenport, Aid-de-Camp.
 Lieutenant-Colonel J. H. Atkinson, Mason City, Aid-de-Camp.
 Lieutenant-Colonel W. H. Norris, Manchester, Aid-de-Camp.
 Lieutenant-Colonel J. A. Rohbach, Iowa City, Aid-de-Camp.
 Lieutenant-Colonel J. B. Kent, Rolfe, Aid-de-Camp.
 Lieutenant-Colonel W. A. Hunter, Belle Plaine, Aid-de-Camp.
 Lieutenant-Colonel H. G. Burr, Cedar Rapids, Aid-de-Camp.
 Lieutenant-Colonel J. S. Alexander, Marion, Aid-de-Camp.
 Lieutenant-Colonel C. J. Phillips, Des Moines, Aid-de-Camp.
 Lieutenant-Colonel J. K. P. Thompson, Rock Rapids, Aid-de-Camp.
 Lieutenant-Colonel C. A. Stanton, Centerville, Aid-de-Camp.
 Lieutenant-Colonel O. B. Jackman, Des Moines, Aid-de-Camp.
 Lieutenant-Colonel W. C. McArthur, Burlington, Aid-de-Camp.
 Lieutenant-Colonel E. H. Smith, Cedar Rapids, Aid-de-Camp.

BY COMMAND OF GOVERNOR DRAKE:

JNO. R. PRIME,
Adjutant-General

GENERAL ORDERS }
 NUMBER 7. }

STATE OF IOWA, }
 ADJUTANT-GENERAL'S OFFICE, }
Des Moines, February 13, 1896.

I. The following appointments on the staff of the Commander-in-chief are hereby announced to take effect from February 1, 1896:

Major-General Henry H. Wright, Centerville, Adjutant-General and Acting Quartermaster-General, with rank from February 1, 1896.

Brigadier-General James Rush Lincoln, Ames, Inspector-General, with rank from April 29, 1892.

Lieutenant Harry E. Wilkins, Sixth U. S. Infantry, Des Moines, Assistant Inspector-General, with rank of Colonel from March 1, 1894.

Brigadier-General Parker W. McManus, Davenport, Commissary-General, with rank from February 1, 1896.

Brigadier-General James Taggart Priestley, Des Moines, Surgeon-General, with rank from February 1, 1894.

Brigadier-General A. W. Jaques, Fairfield, Judge-Advocate General, with rank from February 1, 1896.

Colonel Thomas F. Cooke, Algona, General Inspector of Small Arms Practice, with rank from July 28, 1892.

Colonel Harry H. Canfield, Boone, Chief Signal Officer, with rank from September 21, 1892.

Major William Cutter Wyman, Ottumwa, Military Secretary, with rank from February 1, 1894.

Captain George P. Guyot, Des Moines, Chief of Engineers, with rank from February, 1, 1896.

AIDS-DE-CAMP.

RANK.	NAME.	RESIDENCE.	DATE OF RANK.
Colonel.....	O. A. Stanton.....	Centerville.....	February 1, 1894.
Colonel.....	J. K. P. Thompson.....	Rock Rapids.....	February 1, 1896.
Colonel.....	Charles W. Boutin.....	Hampton.....	February 1, 1896.
Colonel.....	J. D. McGarraugh.....	Des Moines.....	February 1, 1896.
Colonel.....	Henry H. Rood.....	Mt. Vernon.....	February 1, 1896.
Lieutenant-Colonel.....	J. B. Dougherty.....	Muscatine.....	November 22, 1896.
Lieutenant-Colonel.....	Benjamin H. O'Meara.....	Cedar Rapids.....	April 1, 1892.
Lieutenant-Colonel.....	James A. Rohbach.....	Iowa City.....	February 1, 1894.
Lieutenant-Colonel.....	Edward G. Pratt.....	Des Moines.....	February 1, 1894.
Lieutenant-Colonel.....	Frank O. Letts.....	Marshalltown.....	February 1, 1894.
Lieutenant-Colonel.....	W. A. Hunter.....	Belle Plaine.....	February 1, 1894.
Lieutenant-Colonel.....	Daniel C. Glasser.....	Dubuque.....	February 1, 1894.
Lieutenant-Colonel.....	Harry W. Huttig.....	Muscatine.....	February 1, 1894.
Lieutenant-Colonel.....	W. O. McArthur.....	Burlington.....	February 1, 1894.
Lieutenant-Colonel.....	Ed. H. Smith.....	Cedar Rapids.....	January 18, 1895.
Lieutenant-Colonel.....	W. R. Manning.....	Newton.....	February 1, 1896.
Lieutenant-Colonel.....	Charles E. Putnam.....	Cedar Rapids.....	February 1, 1896.
Lieutenant-Colonel.....	Charles H. Martin.....	Des Moines.....	February 1, 1896.
Lieutenant-Colonel.....	George Bogart.....	Shenandoah.....	February 1, 1896.
Lieutenant-Colonel.....	Charles F. Luce.....	Logan.....	February 1, 1896.
Lieutenant-Colonel.....	Frank E. Drake.....	Centerville.....	February 1, 1896.
Lieutenant-Colonel.....	J. W. Bopp.....	Hawkeye.....	February 1, 1896.
Lieutenant-Colonel.....	L. M. Martin.....	Marshalltown.....	February 1, 1896.
Lieutenant-Colonel.....	L. Kinkad.....	Des Moines.....	February 1, 1896.
Lieutenant-Colonel.....	Frank L. Howe.....	Radcliffe.....	February 1, 1896.
Lieutenant-Colonel.....	William Larrabee, Jr.....	Olermont.....	February 1, 1896.
Lieutenant-Colonel.....	O. F. McCarty.....	Jefferson.....	February 1, 1896.
Lieutenant-Colonel.....	Frank Clarkson.....	Des Moines.....	February 1, 1896.
Lieutenant-Colonel.....	O. G. Saunders.....	Council Bluffs.....	February 1, 1896.
Lieutenant-Colonel.....	Charles E. Mitchell.....	Marion.....	February 1, 1896.
Lieutenant-Colonel.....	Jas D. Rowen.....	Des Moines.....	February 1, 1896.
Lieutenant-Colonel.....	Pierce Metz.....	Corning.....	February 1, 1896.
Lieutenant-Colonel.....	Joseph L. Root.....	Keokuk.....	February 1, 1896.

They will be obeyed and respected accordingly.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

GENERAL ORDERS }
NUMBER 8. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, February 14, 1896. }

The report of the General Inspector of Small Arms Practice is published for the information of the Iowa National Guard.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

OFFICE OF THE GENERAL INSPECTOR }
SMALL ARMS PRACTICE, I. N. G., }
Algona, Iowa, February 13, 1896. }

To the Adjutant-General, Des Moines:

SIR—I have the honor to submit herewith the consolidated report of the Small Arms Practice of the Iowa National Guard for the season of 1895.

I would recommend that, so far as possible, the insignia be issued by the officer making the spring inspections.

The reports show a slight gain in the number qualifying. Under Army rules there are 13 sharpshooters and 7 marksmen; State rules, 135 sharpshooters and 220 marksmen. The previous season there were 121 sharpshooters and 209 marksmen in the State classes. It is hoped that the additional inducements now offered for qualification under Army rules will result in a decided increase in these classes.

One thousand one hundred and forty-nine men, not quite 46 per cent of the force, have fired on the ranges, a decrease of 212 from the high record of 1894. This is a record which can and should be improved upon. From 85 to 90 per cent of the force should be on the range each season. This result could be accomplished by the united efforts of the Regimental and Company commanders.

The First Brigade has 471 men firing out of a total of 1,188; 198 men completed the State course; the figure of merit is 27.1. This is a decrease in each item from last year.

The Second Brigade has nearly as many men firing as last year, 678 out of a total of 1,216; 335 completed the course, a gain of 113, and the figure of merit is 28.4; a gratifying increase all around.

The Fourth Regiment, from third place last season, again steps to the front with a figure of merit of 38.5, which is the highest yet attained by a regiment, and an increase of 14.6 points. This is the only regiment making an increase over last year.

The Third Regiment takes second place with 33.0, a slight increase over last season, and is followed by the Second (20.7) and First (16.6).

The Fourth Regiment is the only one showing an increase in the number of men firing. None of the others equal last season's record.

Company "E," Third Regiment (Captain C. V. Mount), breaks the record with a figure of merit of 138.7. Company "M," Third Regiment (Captain J. W. Clark), is second with 124.0; followed by Company "C," Second Regiment (Captain John Tillie), 115.2; and Company "G," Fourth Regiment (Captain William T. Chantland), 101.6. The last company is entitled to special mention for having instructed *every man* on the range, and 45 out of the 50 completed the State course.

Companies "E" and "M," Third Regiment, and "H," Fourth Regiment, also do well in these respects.

Company "B," Second Regiment, is the only company which makes no report, although too many were delinquent, as shown by the tabulated reports.

The following companies failed to fire 50 per cent of their strength at 200 yards: "A," "E," "L," "M," First Regiment; "A," "B," "D," "H," "L," "M," Second Regiment; "A," "D," "G," "I" and "K," Third Regiment. As will be seen by the Regimental Reports, "no range" is the

excuse given in most cases. How long this reason shall avail against so modest a requirement is a question which may well occupy your attention.

Company "L," First Regiment; Companies "A," "B," "H" and "L," Second Regiment; and Companies "G" and "K," Third Regiment, make no excuse. I would respectfully recommend that they be inspected with a view of being mustered out of the service, as per Par. 10, G. O. No. 13, A. G. O. 1895, and that the commanding officer of Company "B," Second Regiment, be suspended from command until his report is received at this office, and his reasons for disobedience of orders have been acted upon by the governor. The Regimental Inspector has endeavored to get a report, and there seems to be no reasonable excuse for its not coming.

The reports as a rule show a steady improvement in minor details. Those of the Regimental and Brigade Inspectors were never so free from errors.

The number of companies without ranges shows the necessity of the state aiding in their building and maintenance to a greater extent than heretofore; \$50 per annum to each company for this purpose would not be a great sum for the state to pay and, in my opinion, would soon result in every company having and using a range. While as a rule, the failure of a company in this branch of its instruction can be traced to lack of interest on the part of its officers, that is not always the case. One captain reports the expense of the range and extra ammunition for this season at over \$200, of which the State paid \$15.

There are still cases of failure to comply with the 40 per cent rule at 200 yards. Having been asked for a decision under this rule, I have instructed the officers of this Department that men should not be permitted to fire for record back of 200 yards, when they do not have an aggregate of thirty points at that distance; but, that they need not necessarily fire the three scores at 200 yards, if they have an aggregate of 30, which is 40 per cent of the possible of the three record scores. In preliminary firing men should average ten points or better for all firing done at 200 yards to enable them to fire back of that distance.

In most cases that part of Par. 14, G. O. 13, A. G. O. 1895, which says that "The dates will be given when soldiers are entitled to a marksman's pin, or a sharpshooter's date bar," has not been observed. I submit a list of all cases where dates are reported and would recommend that the remaining bars and pins be issued as fast as this office is supplied with the necessary information to have them correctly engraved.

Very respectfully, your obedient servant,

THOS. F. COOKE,
Colonel and General Inspector Small Arms Practice.

UNITED STATES ARMY RULES.

SHARPSHOOTERS.

FIRST BRIGADE.

Number.	NAME.	RANK.	Company.	Regiment.	Number of qualification.	Score.
1	Lambert, F.	Sergeant.	M	Second.	Fourth.	285
2	Mount, C. V.	Captain.	M	Third.	First.	285
3	Logan, G. E.	Lieutenant.	M	Third.	First.	285
4	Millett, E.	Private.	M	Second.	Second.	285
5	Shaw, W. T.	Corporal.	M	Third.	Second.	285
6	Tillie, J.	Captain.	M	Second.	Fifth.	285
7	Ross, J. O.	Sergeant.	M	Third.	Second.	285
8	Clark, J. W.	Captain.	M	Third.	First.	285
9	Evans, W. H.	Major, I. S. A. P.	M	First.	First.	285
10	Ross, H. W.	Private.	M	Third.	First.	285
11	Walters, W. H.	Lieutenant.	M	Third.	Fourth.	285
12	Palmer, B. P.	Private.	M	Third.	First.	285
13	McRoberts, A. H.	Lieutenant.	M	Third.	Third.	285

MARKSMEN.

FIRST BRIGADE.

1	Overholser, F. E.	Corporal.	E	Third.	Second.	285
2	Williams, La Mont.	Sergeant.	E	Third.	First.	285
3	Davey, H. E.	Sergeant.	E	Third.	Second.	285

SECOND BRIGADE.

1	Reynolds, Charles H.	Sergeant.	G	Fourth.	First.	285
2	Chantland, William T.	Captain.	G	Fourth.	First.	285
3	Gardner, J. J.	Private.	G	Fourth.	First.	285
4	Gates, I. W.	Private.	G	Fourth.	First.	285

IOWA RULES.

SHARPSHOOTERS.

FIRST AND SECOND BRIGADE STAFFS.

1	Evans, W. H.	Major.	First.	Fifth.	284
2	Thornburg, D. A.	Major.	Second.	First.	183
3	King, C. W.	Lieutenant-Colonel.	Second.		173

IOWA RULES.

FIRST REGIMENT.

Number.	NAME.	RANK.	Company.	NUMBER OF QUALIFICATION.	Score.
1	Fisher, F. R.	Captain.	B	First.	208
2	Melckord, S.	First Sergeant.	I	Third.	187
3	Olause, J. C.	Private.	I	Second.	182
4	Leffingwell, F.	Corporal.	I	Second.	178
5	Klingaman, W.	Private.	B	First.	176
6	Halslet, F.	Private.	A	First.	175
7	Began, D.	Private.	I	Second.	175

FIRST REGIMENT—CONTINUED.

Number.	NAME.	RANK.	Company.	NUMBER OF QUALIFICATION.	Score.
8	Cassey, John.....	Corporal.....	I	Second.....	174
9	Root, O. L.....	Captain.....	L	Third.....	173
10	Goodwin, C. S.....	Lieutenant and Com'y.....	I	First.....	173
11	Shaw, F. S.....	Sergeant.....	K	First.....	171
12	Hulger, Andrew.....	Sergeant.....	I	Third.....	171
13	Thrift, W. H.....	Insp Small Arms Pract'c.....	I	Fourth.....	171
14	Ahrens, J. B.....	Corporal.....	L	Second.....	171
15	Cummings, James.....	Corporal.....	I	Second.....	170

SECOND REGIMENT.

1	Wiley, Horace S.....	Private.....	K	First.....	196
2	Kemble, Charles W.....	Captain, I. S. A. P.....	C	Sixth.....	194
3	Tillie, John.....	Captain.....	O	Sixth.....	193
4	Howe, Jay.....	Sergeant.....	C	Fifth.....	190
5	Houghton, John N.....	Lieutenant.....	O	First.....	190
6	Millett, Ed.....	Private.....	O	Second.....	188
7	Jackson, O. P.....	Lieutenant.....	O	Third.....	185
8	Lambert, F.....	Sergeant.....	O	Sixth.....	185
9	Prichett, John.....	Private.....	O	Second.....	184
10	King, Elliott.....	Corporal.....	O	Third.....	183
11	Hitch, P. G.....	Private.....	F	Second.....	183
12	Smeenk, J.....	Corporal.....	O	Second.....	181
13	Austin, P.....	Corporal.....	C	First.....	180
14	Plambeck, O. H.....	Sergeant.....	K	Second.....	180
15	Fulton, W. H.....	Lieutenant.....	D	First.....	179
16	Mark, Ben.....	Private.....	O	First.....	177
17	Bartlett, O. H.....	Private.....	O	Fifth.....	176
18	Robinson, Louis.....	Private.....	O	First.....	175
19	Fox, Sam.....	Sergeant.....	O	First.....	175
20	Hannan, Ben.....	Musician.....	O	First.....	174
21	Norris, O. D.....	Private.....	K	First.....	173
22	Hoopes, Fred.....	Private.....	O	Fourth.....	171
23	Erb, Ed.....	Private.....	O	Fourth.....	171
24	Davidson, Fred.....	Sergeant.....	O	First.....	171
25	Stoessel, T. A.....	Sergeant.....	G	First.....	171
26	Neely, W. J.....	Sergeant.....	K	First.....	171
27	Prichett, E.....	Sergeant.....	F	Second.....	170

THIRD REGIMENT.

1	Logan, G. E.....	Lieutenant.....	M	Second.....	197
2	Ross, J. O.....	Sergeant.....	E	Third.....	195
3	Baker, Ben.....	Sergeant.....	B	First.....	193
4	French, W. H.....	Lieutenant.....	M	Second.....	193
5	Nixon, E. J.....	Sergeant.....	M	First.....	189
6	Stalker, I. J.....	Captain.....	G	First.....	187
7	Walters, W. H.....	Lieutenant.....	E	Sixth.....	187
8	Mount, O. V.....	Captain.....	E	Sixth.....	187
9	Ross, H. W.....	Private.....	E	First.....	185
10	Palmer, H. W.....	Lieutenant-Adjutant.....	E	First.....	184
11	Hawkins, O. O.....	Sergeant.....	M	Second.....	184
12	McRoberts, A. H.....	Lieutenant.....	E	Fifth.....	183
13	Palmer, R. P.....	Private.....	M	First.....	183
14	Bluns, O. L.....	Private.....	M	First.....	183
15	Dykes, F.....	Private.....	M	First.....	183
16	Overholser, F. E.....	Corporal.....	M	Second.....	183
17	Culp, O.....	Private.....	E	First.....	183
18	Williams, L.....	Sergeant.....	E	Third.....	183
19	Edson, L. J.....	Lieutenant.....	L	First.....	183
20	Shaw, W. T.....	Corporal.....	E	Third.....	180
21	Clark, J. W.....	Captain.....	M	First.....	180
22	Lane, H. O.....	Sergeant.....	M	Second.....	179
23	Oline, Charles.....	Private.....	E	First.....	178
24	Davey, H. E.....	Sergeant.....	E	Second.....	178
25	Ohlschlager, W.....	Sergeant.....	G	First.....	178
26	Arnold, Charles.....	Private.....	M	First.....	177
27	Sitzell, O. E.....	Private.....	H	Second.....	177
28	Pryor, W. O.....	Lieutenant.....	L	First.....	177
29	O'Day, D.....	Private.....	E	Second.....	176
30	Woodard, N. M.....	Corporal.....	M	First.....	176

IOWA RULES.
THIRD REGIMENT—CONTINUED.

Number.	NAME.	RANK.	Company.	NUMBER OF QUALIFICATION.	Score.
31	Ross, A. J.	Private.	E	First.	176
32	Roberts, W.	Private.	G	First.	176
33	Stockslager, M. D.	Private.	M	Second.	175
34	R. plogle, W. H.	Musician.	E	First.	173
35	Smith, A. M.	Corporal.	M	First.	175
36	Arnold, F. W.	Private.	E	First.	173
37	Peterson, J. F.	Private.	L	First.	172
38	Newsome, D.	Sergeant.	H	Second.	172
39	Overman, A. A.	Sergeant.	B	Fifth.	172
40	West, O.	Private.	H	First.	172
41	Redfern, E.	Private.	M	First.	172
42	Logan, J. E.	Private.	M	First.	171
43	Whistler, H.	Private.	M	First.	171
44	Shuey, J. J.	Sergeant.	L	First.	170
45	Ellwood, J. E.	Corporal.	M	First.	170
46	Sanman, F. H.	Private.	M	Second.	170
47	Doggett, A. A.	Sergeant.	E	First.	170
48	McCargar, A. H.	Sergeant.	L	First.	170

- FOURTH REGIMENT.

1	Chantland, W. T.	Captain.	G	First.	182
2	Thornburg, L. E.	Second Lieutenant.	B	First.	180
3	Banyard, J. E.	Captain.	B	First.	181
4	McKean, John.	First Lieutenant.	B	First.	185
5	Smith, W. F.	Sergeant.	O	First.	188
6	Donahoe, John E.	Corporal.	B	First.	185
7	Hurley, John.	Private.	O	First.	185
8	Brokaw, E. E.	Private.	B	First.	183
9	Walsh, M. J.	Sergeant.	F	Fourth.	182
10	Kneedler, O. A.	Sergeant.	H	Third.	181
11	Stewart, J. A.	Sergeant.	A	First.	180
12	Thornburg, E. M.	Sergeant.	B	First.	180
13	Beck, Paul W.	Musician.	L	First.	180
14	Witham, C. E.	Sergeant.	F	Second.	178
15	Rhodes, Dan.	Second Lieutenant.	G	First.	177
16	Hills, F. A.	First Lieutenant.	H	First.	177
17	Brubaker, J. O.	Sergeant.	H	Second.	177
18	Lake, J. H.	Private.	H	First.	177
19	Ward, W. E.	Sergeant.	F	Second.	176
20	Campbell, D. B.	Private.	G	First.	176
21	Gates, I. W.	Private.	G	First.	176
22	Reynolds, O. H.	Sergeant.	G	First.	175
23	Smith, O. H.	Private.	G	First.	175
24	Prime, A. O.	Private.	G	First.	175
25	Gardner, J. J.	Private.	G	First.	175
26	Servis, O. O.	Captain.	H	First.	175
27	Parker, W. B.	Sergeant.	D	First.	174
28	Watt, O. W.	Corporal.	H	Second.	174
29	Hoffman, Aug. F.	Captain.	O	Third.	173
30	Stephenson, J. O.	Corporal.	F	First.	173
31	Gates, E. P.	First Lieutenant.	G	First.	173
32	Hood, T. W.	Sergeant.	H	Third.	173
33	Burbank, E. T.	Private.	F	First.	172
34	Ringland, E. A.	Second Lieutenant.	I	First.	172
35	Thornburg, L. A.	Corporal.	B	First.	171
36	Haggard, M. P.	Captain.	F	Second.	171
37	Jones, W. E.	Private.	G	Third.	171
38	Busby, H. E.	Musician.	G	First.	171
39	Taylor, William.	Private.	H	First.	171
40	Martin, H. J.	Sergeant.	G	First.	170
41	Snook, O. A.	Sergeant.	G	First.	170
42	Brown, O. F.	Corporal.	G	First.	170

IOWA RULES—MARKSMEN.

SECOND BRIGADE STAFF.

Number.	NAME.	RANK.	Company.	NUMBER OF QUALIFICATION.	Score.
1	Kreger, E. A.	Major, Eng. and S. O. ....	.....	.....	158

FIRST REGIMENT.

1	Fitzgerald, W. E.	Private	K	Second	167
2	Jack, W. A.	Corporal	G	Second	165
3	Reichman, E. H.	Corporal	K	Second	163
4	Evans, George A.	Captain	K	First	163
5	Ebersole, W. B.	Private	K	Second	161
6	Hager, John H.	Corporal	I	Second	160
7	Muckler, A. L.	Corporal	K	First	159
8	Reichman, G. W.	Sergeant	K	Second	159
9	Rennison, F. D.	Captain	H	First	156
10	Robinson, F. A.	Private	H	First	154
11	Hulbert, Frank	Sergeant	H	First	152
12	Larson, C. C.	Sergeant	I	Second	151
13	Colsch, N. J.	First Lieutenant	I	First	151
14	McCord, W. H.	First Lieutenant	H	First	147
15	De Lacy, C. J.	Private	I	First	145
16	Michelson, George	Sergeant	L	First	145
17	Sawdey, O. A.	Private	H	First	145
18	Densmore, J. B.	Sergeant	B	First	145
19	Nattlinger, George	Corporal	L	First	143
20	Scott, W. D.	Sergeant	G	First	143
21	Tilson, D. E.	Corporal	G	Second	142
22	Gilbertson, H. A.	Private	I	First	141
23	Morgan, C. D.	Sergeant	H	First	141
24	Mumby, Isaac	Sergeant	L	First	140
25	Sutton, A. A.	Private	L	First	139
26	Arey, Rodney M.	Second Lieutenant	H	First	137
27	Nattlinger, B.	Sergeant	L	Second	136
28	Hart, William S.	Captain	I	First	136
29	Russal, A. L.	Private	K	Second	136
30	Young, C. F.	Sergeant	G	Second	136
31	Hoffman, N.	Private	K	First	136
32	Douglas, A. W.	Private	I	First	135
33	Stiffen, John R.	Private	I	First	135
34	Winn, J. M.	Private	K	First	135
35	Sackrider, Clarence	Private	M	First	135

SECOND REGIMENT.

1	Keyhoe, H. J.	Sergeant	G	First	168
2	Caughlan, H. H.	Captain	G	First	167
3	Richman, Charles	Private	O	First	165
4	Timm, Charles	Private	O	First	163
5	Alden, Charles	Private	F	First	162
6	Ritchie, Will	Private	O	First	161
7	Hoffmeister, S.	Corporal	F	Third	161
8	Carper, R.	Private	F	First	160
9	Atkins, Frank	Private	F	First	157
10	Stempel, H.	Musician	F	Third	157
11	Hanley, Charles	Private	O	First	156
12	Chambers, F.	Lieutenant	F	Third	155
13	Durkee, Ray	Musician	O	Fourth	152
14	Murphy, J. E.	Sergeant	C	Fourth	151
15	Cody, William	Private	O	First	151
16	Harris, Ralph	Private	G	First	149
17	Horak, Charles E.	Private	O	First	147
18	Poehls, E.	Private	K	First	146
19	King, A. A.	Private	O	First	146
20	Thorpe, F. W.	Musician	K	First	146
21	Norris, A. C.	Captain	K	Second	145
22	Amborn, A.	Private	F	First	144
23	Nichols, Jim	Private	F	First	144
24	Ogle, W. H.	Captain	E	First	144
25	Able, Burt A.	Sergeant	K	First	143
26	Both, G. W.	Sergeant	K	Second	143

IOWA RULES.

SECOND REGIMENT—CONTINUED.

Number.	NAME.	RANK.	Company.	NUMBER OF QUALIFICATION.	Score
27	Mewitt, J. P.	Corporal	K	First	142
28	Peck, M. K.	Private	K	First	142
29	Thomas, T.	Sergeant	F	Third	141
30	Horton, F. O.	Private	O	First	140
31	Garner, John	Private	F	First	140
32	Davis, H. W.	Lieutenant	F	Third	138
33	Neely, E. M.	Corporal	K	First	138
34	Schwartz, Ed.	Private	F	Second	137
35	Schafnit, Fred	Private	C	First	136
36	Neidig, Frank	Lieutenant	O	Fourth	135
37	Parmenter, M.	Private	K	First	135
38	Paden, Jay D.	Musician	K	First	135

THIRD REGIMENT.

1	Byers, M. H.	Major		Third	144
2	Kerrihard, George	Private	M	First	141
3	Fletcher, E. F.	Private	E	First	139
4	Culp, W.	Private	E	Second	138
5	Taylor, Charles	Private	M	First	137
6	Heimer, G. S.	Private	E	First	135
7	Smith, W. H.	Private	E	First	135
8	Cole, F. L.	Private	E	Second	133
9	Austin, Carl	Sergeant	M	First	132
10	Smith, H. L.	Private	E	First	132
11	Olson, O.	Private	E	First	132
12	Brown, H.	Musician	M	First	131
13	Nunamaker, W.	Sergeant	O	Second	130
14	Clift, J.	Private	E	First	130
15	Smith, J. B.	Private	E	First	130
16	Jones, George	Private	M	First	130
17	Althison, W. E.	Captain	L	First	129
18	Abbey, A.	Private	E	First	128
19	Cleaver, Charles	Private	M	Second	126
20	Hiett, William	Private	M	Second	126
21	Steepey, W. F.	Lieutenant	O	First	125
22	Benford, C. H.	Musician	E	First	125
23	Nordquist, H.	Corporal	M	First	124
24	Fletcher, H.	Sergeant	E	First	124
25	Carl, W. E.	Sergeant	O	First	124
26	Ross, L.	Private	M	First	123
27	Clover, F. E.	Private	E	First	123
28	Gammie, W.	Private	M	First	123
29	Ross, O. B.	Sergeant	M	First	121
30	Lane, Ed.	Private	M	First	121
31	Jeffers, W.	Private	M	First	121
32	Knox, P.	Musician	L	First	120
33	Mariner, J. B.	Lieutenant Commis. Dep.		Third	120
34	Rose, Ed.	Private	M	First	120
35	Ritner, P.	Private	E	Second	120
36	Deetken, J. H. O.	Sergeant	L	First	120
37	Van Arnum, F. M.	Sergeant	L	Third	120
38	Tennant, P. H.	Private	H	First	120
39	Smith, F. S.	Private	M	Second	120
40	Gregory, A. L.	Private	M	First	120
41	Epps, C. O.	Private	M	First	120
42	Lange, J. O.	Private	L	First	120
43	Grahl, C.	Private	L	First	120
44	Green, W. M.	Corporal	L	First	120
45	Hunter, L.	Private	E	First	120
46	Brown, T. A.	Lieutenant	O	First	120
47	Logan, F.	Private	O	First	120
48	Moore, J. L.	Sergeant	L	First	120
49	Rich, W. G.	Private	L	First	120
50	Oorey, G. H.	Private	E	First	120
51	Taylor, E. M.	Private	E	First	120
52	Swigert, H. A.	Corporal	L	First	120

IOWA RULES.
FOURTH REGIMENT.

Number.	NAME.	RANK.	Company.	NUMBER OF QUALIFICATION.	Score.
1	Wiltsey, Ed.	Private	C	Second	100
2	Jackson, Roy	Sergeant	M	First	108
3	McDonald, John	Private	D	First	106
4	Brandon, E. B.	Captain	D	First	106
5	Ruppel, W. J.	Private	D	Third	109
6	Trusty, O. E.	Private	G	Second	103
7	Hansen, H. J.	Musician	L	First	103
8	Garen, John F.	Private	L	First	103
9	Del Fosse, E.	Private	L	First	103
10	Cowles, C. M.	Private	D	Second	102
11	Muir, Dave	Lieutenant	D	First	102
12	Bass, George E.	Second Lieutenant	D	Second	101
13	King, R. C.	Private	G	Second	101
14	Toffemire, R. A.	Private	A	Second	100
15	Exner, M. J.	Private	A	Third	100
16	Coleman, Thomas	Private	L	Second	100
17	Kahn, George C.	Private	G	Second	100
18	Hille, Otto	Captain	I	Third	100
19	Boals, L. F.	Private	F	First	100
20	La Belle, George E.	Corporal	D	First	100
21	Casse, R. H.	Private	K	First	100
22	Roper, R. C.	Private	G	First	100
23	Campbell, F. E.	Corporal	G	Second	100
24	Weaver, M. P.	Sergeant	F	Second	100
25	Colburn, E. L.	Private	G	First	100
26	McMurray, W. E.	Private	F	Second	100
27	Hackman, L.	Corporal	F	First	100
28	Deuschel, Charles	Private	L	First	100
29	Stewart, George	Corporal	I	Second	100
30	Donohoe, Joe	Private	B	First	101
31	Greenwood, Frank	Corporal	C	First	101
32	Craiglon, S. A.	Corporal	M	First	101
33	McMurray, B.	Corporal	F	Second	100
34	Brownell, A. C.	Private	G	First	100
35	Hunt, William	Corporal	D	First	100
36	Coons, A. C.	Private	I	First	100
37	Mahoney, O. W.	Sergeant	H	First	100
38	Feller, Frank	Corporal	I	Second	100
39	Burbank, A. W.	Private	H	First	100
40	Harvey, W. J.	Private	F	Third	100
41	Harrington, H. E.	Corporal	E	Third	100
42	Hurlbut, M. A.	Sergeant	G	First	100
43	Martin, Thomas	Private	L	First	100
44	Reed, C. S.	Corporal	F	First	100
45	Knudson, C. O.	Private	G	First	100
46	Coleman, Charles	Private	H	First	100
47	Armstrong, H. O.	Private	K	First	100
48	Kreiger, W. T.	Musician	K	First	100
49	Hollister, G. H.	Sergeant	L	Second	100
50	Holbrook, B. O.	Sergeant	M	First	100
51	Bonebright, Frank	Sergeant	C	Third	100
52	Boyer, O. B.	Private	G	First	100
53	Phillips, W. W.	First Lieutenant	B	First	100
54	French, J. W.	Corporal	D	First	100
55	Pray, L. O.	Musician	G	First	100
56	Greene, S. D.	Private	G	First	100
57	Mueller, O. O.	Corporal	K	First	100
58	Hills, A. J.	Private	H	First	100
59	Fairweather, D. W.	Corporal	M	First	100
60	Fisher, Myron	Private	C	First	100
61	Peterson, G. F.	Private	G	First	100
62	Claypool, C. F.	Private	H	First	100
63	Bentley, Frank	Private	O	First	100
64	Scott, F. W.	Corporal	D	First	100
65	Wright, E. A.	Corporal	G	First	100
66	Drake, F. B.	Private	H	First	100
67	Tompkins, H. D.	Private	H	First	100
68	Burdick, J. H.	Private	A	Second	100
69	Young, A.	Private	G	First	100
70	Gooch, H. A.	Second Lieutenant	H	Third	100
71	Keller, A. H.	Lieutenant	K	First	100

IOWA RULES.

FOURTH REGIMENT—CONTINUED.

Number.	NAME.	RANK.	Company.	NUMBER OF QUALIFICATION	Score.
73	Borkley, H. J.....	Sergeant.....	M	First.....	141
73	Miller, Henry.....	Corporal.....	B	First.....	139
74	Okey, O. W.....	Private.....	B	Second.....	139
75	Chase, W. E.....	Private.....	H	Second.....	139
76	Grout, F. D.....	Private.....	K	First.....	139
77	Carpenter, Henry.....	Private.....	W	Second.....	138
78	Ryan, J. E.....	Private.....	G	First.....	138
79	Maher, W. F.....	Private.....	G	First.....	138
80	Refseil, P. O.....	Captain.....	K	First.....	138
81	Pomeroy, DeForest.....	First Lieutenant.....	L	First.....	138
82	Long, Lee.....	Lieutenant.....	A	First.....	137
83	Miller, W. W.....	Sergeant.....	B	First.....	137
84	Chase, L. K.....	Private.....	H	First.....	137
85	Blomgren, V. A.....	Quartermaster-Sergeant.....	...	First.....	137
86	Patch, O. A.....	Musician.....	H	First.....	137
87	Burgett, John.....	Private.....	L	Second.....	137
88	Carpenter, Roy.....	Private.....	F	First.....	136
89	Wheeler, Joe N.....	Private.....	G	First.....	136
90	Googin, W. S.....	Private.....	H	First.....	136
91	Symons, O. E.....	Private.....	O	First.....	136
92	Ross, James.....	Sergeant.....	L	First.....	136
93	Nichols, H. D.....	Second Lieutenant.....	L	First.....	136
94	Daggert, J. C.....	Private.....	M	First.....	136

REPORT OF SMALL ARMS PRACTICE OF THE SECOND REGIMENT, IOWA NATIONAL GUARD, FOR 1896.

COMPANY	NUMBER FIRING AND AVERAGE OF SCORES.										CLASSIFICATION.										REPORT RECEIVED, 1895.	REMARKS.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
	200 YARDS.		300 YARDS.		500 YARDS.		600 YARDS.		800 YARDS.		SKIRMISHING.		U. S. RULES.		IOWA RULES.		Order.	Figure of merit.	No. completing state course.	Strength of organization.			No. completing state course.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	Sharpshooters.	Marksmen.	Sharpshooters.	Marksmen.								First class.	Second class.	Third class.	Fourth class.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
F. S. & B.	121.3	1	21.3	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0	1	22.0

This is a correct compilation of the Annual Company Reports.

CHAS. W. KEMBLE,
Inspector Small Arms Practice.

REPORT OF SMALL ARMS PRACTICE OF THE THIRD REGIMENT, IOWA NATIONAL GUARD, FOR 1886.

COMPANY	NUMBER FIRING AND AVERAGE OF SCORES.												CLASSIFICATION.										REPORT RECEIVED 1886.	REMARKS.				
	300 YARDS.		300 YARDS.		500 YARDS.		500 YARDS.		600 YARDS.		600 YARDS.		800 YARDS.		800 YARDS.		SKIEM- ISHERS.		U. S. RIFLES.		IOWA RULES.							
	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.			No. firing.	Average of scores.	No. firing.	Average of scores.
	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.			No. firing.	Average of scores.	No. firing.	Average of scores.
	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.			No. firing.	Average of scores.	No. firing.	Average of scores.
F. S. & B.	516.8	5	417.1	415.9	415.9	417.1	3420.5	919.8	718.5	951.6	6	8	1717	1	3	39	34188.7	1	No range.									
A.	2815.3	24	1416.8	617.1	1011.6	1011.6	319.6	2	6	281.0	8	8	8	1	2	33	15	51	4	No range.								
R.	3213.0	22	1812.1	1011.6	1011.6	1011.6	319.6	2	6	281.0	8	8	8	1	2	33	15	51	4	No range.								
C.	2815.3	24	1416.8	617.1	1011.6	1011.6	319.6	2	6	281.0	8	8	8	1	2	33	15	51	4	No range.								
D.	2815.3	24	1416.8	617.1	1011.6	1011.6	319.6	2	6	281.0	8	8	8	1	2	33	15	51	4	No range.								
E.	2815.3	24	1416.8	617.1	1011.6	1011.6	319.6	2	6	281.0	8	8	8	1	2	33	15	51	4	No range.								
F.	2815.3	24	1416.8	617.1	1011.6	1011.6	319.6	2	6	281.0	8	8	8	1	2	33	15	51	4	No range.								
G.	2815.3	24	1416.8	617.1	1011.6	1011.6	319.6	2	6	281.0	8	8	8	1	2	33	15	51	4	No range.								
H.	2815.3	24	1416.8	617.1	1011.6	1011.6	319.6	2	6	281.0	8	8	8	1	2	33	15	51	4	No range.								
I.	2815.3	24	1416.8	617.1	1011.6	1011.6	319.6	2	6	281.0	8	8	8	1	2	33	15	51	4	No range.								
K.	1913.7	16	16.8	2114.5	2114.5	2114.5	2114.5	2114.5	2114.5	2114.5	2114.5	2114.5	2114.5	2114.5	2114.5	2114.5	2114.5	2114.5	2114.5	No range.								
L.	3414.8	30	3817.6	3817.6	3817.6	3817.6	3817.6	3817.6	3817.6	3817.6	3817.6	3817.6	3817.6	3817.6	3817.6	3817.6	3817.6	3817.6	3817.6	No range.								
M.	4217.2	39	3817.6	3817.6	3817.6	3817.6	3817.6	3817.6	3817.6	3817.6	3817.6	3817.6	3817.6	3817.6	3817.6	3817.6	3817.6	3817.6	3817.6	No range.								
Total..	27114.1	221	13216.3	12416.8	1418.1	1019.2	1447.5	9	8	485214	30127	320	591	121	83.0					No range.								

This is a correct compilation of Annual Company Reports.

J. D. LIGGETT,
Captain and Inspector Small Arms Practice.

REPORT OF SMALL ARMS PRACTICE OF THE FIRST REGIMENT, IOWA NATIONAL GUARD, FOR 1895.

COMPANY.	NUMBER FIRING AND AVERAGE OF SCORES.										CLASSIFICATION.							REPORT RECEIVED 1896.	REMARKS.							
	200 YARDS.		300 YARDS.		500 YARDS.		600 YARDS.		800 YARDS.		SKIRMISHES.	U. S. RULES.		IOWA RULES.												
	No firing.	Average of scores.	No firing.	Average of scores.	No firing.	Average of scores.	No firing.	Average of scores.	No firing.	Average of scores.		Sharpshooters.	Marksmen.	Sharpshooters.	Marksmen.	First class.	Second class.			Third class.	Fifth class.					
F. S. & B.	518.4	2	219.1	219.0	219.0	219.0	219.0	219.0	219.0	219.0	...	1	1	1	1	1	1	1	1	1	56	52	9	9	December. 1	One U. S. marksman, 1891.
A.	1310.6	1	119.6	119.6	119.6	119.6	119.6	119.6	119.6	119.6	...	1	1	1	1	1	1	1	1	1	56	52	9	9	December. 7	One U. S. marksman, 1891. range. Firing done at camp.
B.	2812.3	13	1213.1	912.6	912.6	912.6	912.6	912.6	912.6	912.6	...	1	2	1	1	1	1	1	1	1	48	37	6	6	December. 7	One U. S. marksman, 1892.
C.	2710.9	15	1219.5	912.7	912.7	912.7	912.7	912.7	912.7	912.7	...	...	...	1	1	1	1	1	1	1	35	31	7	7	December. 6	{ Four days late.
D.	2110.0	3	116.3	116.3	116.3	116.3	116.3	116.3	116.3	116.3	...	...	...	...	1	1	1	1	1	1	37	32	5	5	December. 14	{ No range; firing at camp.
E.	1911.6	13	911.7	58.6	58.6	58.6	58.6	58.6	58.6	58.6	...	...	...	1	1	1	1	1	1	1	38	35	13	13	December. 7	
F.	2112.8	13	911.7	58.6	58.6	58.6	58.6	58.6	58.6	58.6	...	...	...	1	1	1	1	1	1	1	37	32	5	5	December. 7	
G.	2310.9	8	815.1	716.1	716.1	716.1	716.1	716.1	716.1	716.1	...	...	...	1	1	1	1	1	1	1	48	37	6	6	December. 31	Twenty-one days late.
H.	3114.2	23	2017.2	1317.3	1317.3	1317.3	1317.3	1317.3	1317.3	1317.3	...	...	...	6	6	1	1	1	1	1	52	41	5	5	December. 12	
I.	3511.6	21	1713.2	1114.9	1114.9	1114.9	1114.9	1114.9	1114.9	1114.9	...	...	...	8	8	1	1	1	1	1	52	41	5	5	December. 19	Nine days late.
K.	1713.8	16	1115.8	817.2	817.2	817.2	817.2	817.2	817.2	817.2	...	...	...	3	3	1	1	1	1	1	49	38	3	3	December. 16	Six days late.
L.	1713.8	16	1115.8	817.2	817.2	817.2	817.2	817.2	817.2	817.2	...	...	...	3	3	1	1	1	1	1	49	38	3	3	December. 8	Range secured October 18, 1895.
M.	1511.8	9	712.8	56.4	56.4	56.4	56.4	56.4	56.4	56.4	...	...	...	1	1	1	1	1	1	1	49	38	3	3	December. 8	five miles from city.
Total	22211.9	139	11314.0	7914.1	7914.1	7914.1	7914.1	7914.1	7914.1	7914.1	...	3	1535	616	190	309	571	72	16	6	72	16	6	6		

This is a correct compilation of the Annual Company Reports.

W. H. THURFT.
Inspector Small Arms Practice.

REPORT OF SMALL ARMS PRACTICE OF THE FOURTH REGIMENT, IOWA NATIONAL GUARD, FOR 1896.

COMPANY	NUMBER FIRING AND AVERAGE OF SCORES.										CLASSIFICATION.								REPORT RECEIVED 1896.	REMARKS.					
	200 YARDS.		200 YARDS.		200 YARDS.		200 YARDS.		200 YARDS.		U. S. RULES.		IOWA RULES.												
	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	Sharpshooters.	Marksmen.	Sharpshooters.	Marksmen.	First class.	Second class.	Third class.	Fourth class.			Strength of organization.	No. completing state.	Figure of merit.	Order.	Month.	Day.
F. & B.	1	15.0	1	15.0	1	15.0	1	15.0	1	15.0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
A.	25	12.9	25	12.9	25	12.9	25	12.9	25	12.9	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
B.	25	12.7	25	12.7	25	12.7	25	12.7	25	12.7	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
C.	25	14.7	25	14.7	25	14.7	25	14.7	25	14.7	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
D.	25	10.9	25	10.9	25	10.9	25	10.9	25	10.9	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
E.	25	15.5	25	15.5	25	15.5	25	15.5	25	15.5	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
F.	25	16.3	25	16.3	25	16.3	25	16.3	25	16.3	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
G.	25	14.3	25	14.3	25	14.3	25	14.3	25	14.3	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
H.	44	14.3	40	14.3	40	14.3	40	14.3	40	14.3	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
I.	25	13.6	25	13.6	25	13.6	25	13.6	25	13.6	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
J.	25	12.3	25	12.3	25	12.3	25	12.3	25	12.3	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
K.	25	12.3	25	12.3	25	12.3	25	12.3	25	12.3	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
L.	25	12.3	25	12.3	25	12.3	25	12.3	25	12.3	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
M.	41	11.6	25	11.6	25	11.6	25	11.6	25	11.6	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Total.	418	13.8	360	14.1	360	13.5	417	13.5	417	13.5	417	417	417	417	417	417	417	417	417	417	417	417	417	417	417

Approved:

C. E. FOSTER,

Col. Commanding Regiment.

This is a correct compilation of the Annual Company Reports.

M. S. SOHRMERHORN,

Inspector Small Arms Practice.

REPORT OF SMALL ARMS PRACTICE OF THE SECOND BRIGADE, IOWA NATIONAL GUARD, FOR 1895.

[illegible]

This is a correct compilation of the Annual Regimental Reports.

D. A. THORNBURG.
Inspector Small Arms Practice.

GENERAL ORDERS }
NUMBER 9. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, February 28, 1896. }

I. The annual inspection of all companies and regimental bands of the Iowa National Guard, at their company stations, is hereby ordered to be held on such dates as may be designated to each company in subsequent special orders.

II. Inspections will be most thorough, with a view to determining the proficiency of officers and non-commissioned officers, the facilities for and manner of caring for state property, and to what degree each company is prepared for active and immediate service. Inspectors will particularly investigate and report upon the following subjects:

1. Strength of company; number present; number absent with leave; number absent without leave; number residing within one mile of the armory; number residing a greater distance; probable number that could be assembled, fully equipped for active service, within twelve hours from the receipt of order by the Company Commander.

2. Manner of receiving inspectors; ceremony of inspection; condition of arms and equipments; condition and quality of uniforms; number of complete dress uniforms, serviceable; number of complete fatigue uniforms, serviceable; condition and manner of keeping books and papers; condition and adaptability of armory.

3. Appearance, bearing, discipline and instruction of the company.

4. The zeal and efficiency of company officers; whether they possess the requisite professional knowledge for the proper performance of their duties; whether they observe the system of instruction and treatment of subordinates enjoined by the regulations.

5. The instruction, regularity of attendance and proper performance of duty of all non-commissioned officers; whether they have been regularly appointed and have received the proper warrant from the regimental commander; whether they habitually occupy their proper places in the formation of the company and discharge the duties of their positions as prescribed in the regulations; their knowledge of their duties as guides and file closers; they will be examined orally as to their knowledge of drill regulations (pars. 49 to 248 and 502 to 576 inclusive) and manual of guard duty (pars. 62 to 264 inclusive).

Non-commissioned officers not showing proper knowledge of or attention to their duties will be recommended to their regimental commanders for reduction to ranks.

6. The condition, place and manner of keeping the state property with reference to its security against fire, theft, damage, or use for private purposes. They will verify exhibit of public property with last property return and make detailed report of all shortages.

III. Companies will parade in full dress uniform for the inspection ceremony, at the conclusion of which an interval will be permitted for a change to fatigue uniform.

IV. Company Commanders are directed to have all state property, for which they are accountable, at their armories at the time of the inspection and see that it is arranged in such manner that it may be readily inspected and verified.

V. Officers at the time of making the inspection herein ordered, will also perform the duties of a Board of Survey on such property as may be submitted to them for that purpose by Company Commanders.

VI. Company Commanders having unserviceable property they desire inspected and condemned, with a view to having it replaced by issue of new property during the current season, will submit the same to the Inspecting Officers, acting as a Board of Survey, as prescribed in par. 5 hereof for that purpose.

VII. Muster rolls will be sent direct to Company Commanders from this office. They will be prepared in triplicate by entering on them the name of each officer and enlisted man of the organization, with date of rank of officers and date of enlistment of the men. These rolls must contain all the names of the present members of the company appearing on the last muster roll, following which will be entered the names of all men who have subsequently enlisted up to and including the date of muster, after which will appear the names of those discharged since the last muster with date and reason for such discharge.

VIII. Regimental staff and non-commissioned staff officers and bands will report for inspection and muster with companies nearest their respective stations.

IX. As a means for the better preparation of their companies for the inspections herein ordered, the attention of all company officers is called to General Orders No. 52, A. G. O., series 1892. Careful attention to the details and requirements of said order will insure a creditable report of the condition of your companies.

X. Company Commanders are charged with the promulgation of these orders, copies of which must be posted conspicuously in each armory.

XI. Company Commanders may arrange with the Inspectors for day-light inspections.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

GENERAL ORDERS }
NUMBER 10. }

STATE OF IOWA. }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, March 6, 1896

I. The encampments of the Iowa National Guard for 1896 will be for the period of seven days each and will be held as follows:

Fourth Regiment, August 1st to 8th.
Second Regiment, August 8th to 15th.
First Regiment, August 15th to 22d.
Third Regiment, August 22d to 29th.

II. The places at which these camps will be held will be announced in subsequent orders.

III. No substitutes will be taken to camp, and recruits who enlist within the thirty days immediately preceding the date fixed for the encampment of their respective commands, will not be eligible for duty, and must not be included in any musters or reports, but this restriction

will not extend to cases of re-enlistment. In this connection special attention is called to the requirement that to complete an enlistment, a duplicate of the enlistment paper must be filed in this office.

IV. Regimental commanders will prepare a well considered and progressive scheme of instruction and submit it to this office before April 1st.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

GENERAL ORDERS }
NUMBER 11. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, March, 17, 1896 }

I. The undress cap prescribed for the officers of the United States Army by G. O. No. 22, 1895, is hereby adopted for all officers of the Iowa National Guard, except chaplains, with the following modification: That the word Iowa, in gothic letters three-eighths of an inch in height, to be embroidered in gold on an upward curve above the eagle and between the tips of the wings.

II. All officers will provide themselves with the cap above prescribed on or before January 1, 1897.

III. In accordance with provisions of Par. III, G. O. No. 60, War Department, December 5, 1895, swords will no longer be carried by band or company musicians.

IV. The sword belts will be retained and worn by musicians when on duty.

The swords and frogs will be forwarded to the State Arsenal with first shipment of stores made by company commanders.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

GENERAL ORDERS }
NUMBER 12. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, April 14, 1896. }

I. A school of instruction in Small Arms Practice will be established upon the State Rifle Range near Cedar Rapids, on Tuesday, June 2nd, 1896, and continue until five P. M. of Friday, June 12, 1896.

II. Each company commander will detail four men, preferably one officer, one non-commissioned officer and two privates, for this tour of duty.

The details from the First Brigade will report for duty to the General Inspector of Small Arms Practice at the State Range not later than nine P. M. of Monday, June 1st, and remain four days.

The details from the Second Brigade will report in like manner at nine P. M. of Monday, June 8th, and remain four days.

Per diem at the rate of \$1.50 per day for four days will be allowed, and transportation and subsistence will be furnished.

Details will report in fatigue uniform with leggins, woven belts, rifles, cleaning rods, overcoats, and an ample supply of blankets and toilet articles for each man. Cots will be furnished by the Camp Quartermaster.

The ranking officer or soldier of each detail will be held responsible for its conduct and discipline from the time of leaving the armory at the company station until its return thereto. He will on or before nine A. M. of the first day of his tour, furnish the Camp Adjutant with a roster of his detail.

The camp will be open for the reception of details and subsistence will be furnished on Monday of each week.

To secure state transportation from Cedar Rapids to the Range the Commander of each detail will report by letter addressed "To the Quartermaster, State Range, Cedar Rapids, Iowa," the name of the railway and hour of its arrival. Said report to reach that officer not later than noon on Saturday preceding the tour of duty.

As the purpose of this school will be instruction in the art of military shooting, Company Commanders will select such men as will be most competent to coach their commands upon their return.

Soldiers desiring to fire for record may arrange to do so upon application to the Camp Adjutant.

III. The General Inspector of Small Arms Practice will assume command of the camp and school, and is charged with the arrangement of all the details thereof. He will be assisted by the Brigade and Regimental Inspectors of Small Arms Practice. The Camp Surgeon, Adjutant, Quartermaster and Commissary of Subsistence will be announced in subsequent orders.

IV. Company Commanders will furnish this office the names of the men detailed not later than May 25th.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

GENERAL ORDERS }

No. 13. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, April 11, 1896.

I. The following program for drills at camp will be strictly followed during the current season:

Monday, by battalion in closed order.

Formation of battalion, 257, 258, 259, 260, 261.

Open and close ranks, 261, 264.

Forward, guide center, march, 271.

Battalion halt, captains rectify the alignment, 279.

Column of fours break from the right to march to the left, march, 284.

Fours left, march, guide center, 287.
To the rear, march, guide center, 277.
Battalion halt, battalion about face, 277.
Guides of (such) company on the line; guides on the line; on the center
(right or left) dress, 280.
Fours right, march, 282.
On right into line, march, 289.
Forward, guide center, march, 271.
Right oblique march, 278.
Forward, march; guide center, 271.
Fours right, march, 282.
Left front into line, march, 290.
Right of companies rear into column, 301.
Column of fours, first company fours right, march, 303.
Right front into line, faced to the rear, march, 291.
Fours right about march; guide center, 276.
Fours right, march, 282.
Column right, march, 200.
Fours left, rear companies left front into line, march, 294.
Close column on first company, fours right, march, 338.
Column of fours, first company right forward fours right, march, 342.
Column left, march.
Fours left, rear companies right front into line, faced to the rear, march,
297.
Close column on fourth company, fours left, march, 338.
Column of fours, first company fours left, march, 342.
Fours right about march, 206, 286.
File closers on left flank, march, 285.
Fours left, march, battalion halt, 287.
Companies right, march, 298.
Forward, guide left, march, 305.
Companies right forward fours right, march, 330.
Companies left front into line, double time, march, 330.
Companies left, march, 310.
Companies left turn, march; forward, march; guide left, 299.
Fours right about, march; guide left, 307.
Companies left turn, march; guide center, forward march, 310.
Battalion halt.
Tuesday, by battalion in closed order.
Companies break from the right to march to the left; march, 304.
Column right march (on the march), 308.
Forward guide right, column right, march (from a halt), 309.
Right guides cover. Right dress, 311.
On right into line, march, 312.
Companies left forward, fours left, march, guide, 320.
Companies, column half right, march (guide is right), 322.
Companies, column half left, march; guide, 322.
Fours right, march.
Left front into line, march, 313.
Fours right, companies column right, march; guide, 202.
Change direction to the right, march; guide halt and double time, 323.

Companies left front into line, double time, march; guide center, 324.
Battalion halt.
Fours right, march.
Left front into line of companies in columns of fours, march, 325.
On (such) company close intervals, march; guide, 332.
On (such) company extend intervals, march; guide, 332.
Fours left, march.
Left front into line; faced to the rear, 314.
Fours right, march.
On right into line of companies in columns of fours, 326.
Fours left about, march; guide.
Fours right, march.
Close in mass; guide (right or left), march, 335.
Deploy column, fours left, march, 346.
Change front on first company. Companies right half turn, march; guide right, 315.
Close column on first company fours right, march, 338.
Column right, march, 308, 343.
Deploy column, faced to the rear, fours right, march, 347.
Fours right, march.
Close column, first company column right, march (twelve paces), 339.
Change direction by right flank, fours right, march, 344.
Column of fours, first company fours left, march, 342.
Close column faced to the rear, first company column right, march; (twelve paces), 340.
Take full distance (guide) march, 336.
Companies left, march, 310.
Change front on first company, faced to the rear, companies right half turn, march; guide right, 317.
Fours left, march.
Close column, first company fours right, march (eight paces), 341.
Column of fours, first company left forward, fours left, march, 342.
Column of companies; first company fours right, march; guide right, 302.

Wednesday, by regiment in closed order.

Thursday, extended order (squad to consist of full number if practicable):

Marchings of squad not deployed, by commands and signals combined and by signals only. Forward (526.) To the rear (527.) By the flank (528). To halt (529). To change front or direction (530).

Firings, squad not deployed. At a halt and principally on the march. By squad (146, 542, 543). Kneeling (522). At will (544). Rounds (545). Rapid fire (546.)

Deployment of squad. At a halt (524) and on the march (523). To increase and diminish intervals (525). To change front or direction (530).

Firings, squad deployed. At a halt and principally on the march. By squad (146, 524, 543). Kneeling and lying down (522). At will (544). Rounds (545). Rapid fire (546).

To assemble the squad (532). On the march and at a halt. From rally, bayonets to be taken off.

To rally the squad (531). On the march and at a halt. Deploying from rally, bayonets to be taken off.

Platoon in extended order (platoon to consist of two squads at least; if a company be so small as not to furnish two of such platoons, it will be considered for the drill as one platoon):

Form line of squads, at a halt, on the march, and from column of fours
Marchings in line of squads and change of direction.

Fire by platoon, squad, kneeling and fire rounds, also at will; on the march.

Form line of skirmishers, on the march.

Marchings of line of skirmishers and change of direction.

Fire by platoon, squad, lying down, and fire rounds; also at will; on the march.

Assemble, by squad, by platoon; extend in line of squads, skirmishers

Rally by squad, by platoon; deploy in line of skirmishers.

Retreats by squad.

Rapid fire, kneeling.

To the charge.

Charge.

Rally and then assemble.

By company in extended order (company to consist of two platoons, each platoon of two sections, each section of two squads, thirty-two men front rank, at least. To obtain this number, if necessary, two or more companies may be consolidated, or two companies may be made of three)

Friday, outpost and advance guard drill.

II. No exercises other than those of strictly military character will be attempted during the tour of camp duty.

III. Regimental, battalion and company commanders will prepare themselves thoroughly, in order that theoretical instruction may not be necessary on the drill ground. In this connection, the most thorough instruction of guides must not be overlooked.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General

GENERAL ORDERS }
NUMBER 14. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, April 20, 1896. }

I. The following record of attendance at drills during the quarter ending March 31, 1896, is published for the information of all concerned:

FIRST REGIMENT. <i>Consolidated Report received at General Headquarters April 10.</i>						SECOND REGIMENT. <i>Consolidated Report received at General Headquarters April 13.</i>					
Company.	Received at Regimental Headquarters	Membership.	No. of drills.	Average attendance.	Percentage.	Company.	Received at Regimental Headquarters	Membership.	No. of drills.	Average attendance.	Percentage.
F. S. & B.	.....	56				F. S. & B.	.....	56			
A	Apr. 1, 7 a.m.	45	14	44	91.67	A	Apr. 1, 8 a.m.	56	12	42	71.19
B	Apr. 2, 7 a.m.	49	6	35	51.02	B	Apr. 10, 8 a.m.	59	14	35	74.38
C	Apr. 1, 7 a.m.	33	30	30	83.33	C	Apr. 2, 8 a.m.	43	12	35	85.71
D	Apr. 3, 11 a.m.	27	18	20	54.06	D	Apr. 3, 8 a.m.	50	12	35	70.00
E	Mustered out					E	Apr. 4, 8 a.m.	46	12	35	85.22
F	Apr. 6, 10 a.m.	80	6	16	53.33	F	Apr. 1, 8 a.m.	43	12	37	86.05
G	Apr. 8, 7 a.m.	33	17	17	53.13	G	Apr. 1, 8 a.m.	38	15	37	71.05
H	Apr. 2, 7 a.m.	36	9	23	77.78	H	Apr. 2, 8 a.m.	46	24	38	89.61
I	Mch. 31, 7 a.m.	41	18	25	60.98	I	Apr. 2, 8 a.m.	47	18	23	61.70
J	Apr. 1, 7 a.m.	50	11	26	60.00	J	Mch. 31, 8 a.m.	43	16	23	66.67
K	Apr. 2, 7 a.m.	41	18	24	58.54	K	Mch. 31, 8 a.m.	36	13	23	61.11
L	Apr. 2, 7 a.m.	47	11	31	65.96	L	Apr. 2, 8 a.m.	42	10	26	61.90
M						M					
Totals	.....	508*	112	37	64.53	Totals	.....	536	179	33	71.46

*Eleven Companies.

THIRD REGIMENT.						FOURTH REGIMENT.					
Consolidated Report received at General Headquarters April 14.						Consolidated Report received at General Headquarters April 11.					
F. S. & B.						F. S. & B.					
A B C D E F G H I K L M	.....	56				A B C D E F G H I K L M	.....	59			
	Apr. 4, 5 p.m.	67	13	28	41.79		Apr. 9, 8 a.m.	49	11	37	75.51
	Apr. 1, 8 a.m.	49	6	31	63.27		Apr. 1, 2 p.m.	46	12	35	76.09
	Apr. 2, 8 a.m.	56	9	24	42.86		Apr. 2, 8 a.m.	40	12	33	83.50
	Apr. 3, 2 p.m.	43	15	35	81.40		Mch 31, 8 a.m.	43	6	29	67.44
	Apr. 2, 8 a.m.	43	14	35	81.40		Apr. 1, 8 a.m.	43	12	31	64.56
	Apr. 1, 2 p.m.	45	6	30	66.67		No. report				
	Apr. 1, 8 a.m.	48	8	30	63.50		Apr. 2, 8 a.m.	38	11	24	63.16
	Apr. 3, 9 a.m.	67	11	43	64.18		Apr. 1, 8 a.m.	43	13	37	77.08
	Apr. 2, 8 a.m.	44	16	30	68.18		Apr. 1, 2 p.m.	46	10	34	73.91
Apr. 9, 8 a.m.	41	14	34	82.93	Apr. 3, 8 a.m.	43	9	33	66.67		
Mch 30, 8 a.m.	43	13	25	53.08	Mch 31, 2 p.m.	44	13	28	86.36		
Mch 31, 8 a.m.	65	18	54	81.75	Apr. 2, 8 a.m.	35	12	31	88.57		
Totals		672	143	38	65.75	Totals		544*	120	33	74.73

*Eleven Companies.

II. The percentage of Companies "A" and "C," Third Regiment, having fallen below fifty per cent, and Company "F," Fourth Regiment, having failed to forward report, the Regimental Commanders will investigate the causes and report same to this office.

III. The following changes have occurred during the quarter ending March 31, 1896, among the commissioned officers of the Iowa National Guard:

COMMISSIONED—SECOND BRIGADE.

Harry J. Martin, Engineer and Signal Officer, with rank of Major from February 29, 1896.

FIRST REGIMENT.

Clarence Sackrider, First Lieutenant Company "M," with rank from February 7, 1896.

Clifford D. Ham, Major First Regiment, February 25, 1896, with rank from August 22, 1892.

S. E. Clapp, Major First Regiment, with rank from February 25, 1896.

John G. Ralston, Captain Company "G," with rank from February 25, 1896.

SECOND REGIMENT.

Burdette A. Able, Second Lieutenant Company "K," with rank from December 30, 1895.

THIRD REGIMENT.

William F. Steepy, Captain Company "C," with rank from November 13, 1895.

John A. Hull, First Lieutenant Company "H," with rank from December 31, 1895.

Fred L. Baker, Second Lieutenant Company "H," with rank from December 31, 1895.

Frank P. Kissick, Captain Company "F," with rank from February 3, 1896.

Jesse J. Ellsworth, First Lieutenant Company "F," with rank from February 3, 1896.

FOURTH REGIMENT.

George S. Foster, First Lieutenant Company "F," with rank from January 22, 1896.

Chester T. Dike, Captain Company "A," with rank from February 13, 1896.

Lee Long, First Lieutenant Company "A," with rank from February 13, 1896.

Harry E. Dyer, Second Lieutenant Company "A," with rank from February 31, 1896.

Edward S. Hoag, Second Lieutenant Company "M," with rank from March 17, 1896.

COMMISSIONS DECLINED.

Henry G. Ankeny, Corning, Lieutenant-Colonel and Aid-de-Camp to Governor.

J. H. Atkinson, Mason City, Lieutenant-Colonel and Aid-de-Camp to Governor.

B. E. Israel, Des Moines, Lieutenant-Colonel and Aid-de-Camp to Governor.

George B. Stewart, Ft Madison, Lieutenant Colonel and Aid de-Camp to Governor.

J. A. Chapman, Cherokee, Second Lieutenant Company "M," Fourth Regiment.

HONORABLY DISCHARGED—RESIGNED.

January 11, Frank S. Stone, Captain Company "F," Third Regiment.

January 23, Glenn Brown, Major First Regiment.

January 31, W. M. Nutting, Captain Company "A," Fourth Regiment.

February 13, John C. Goodwin, First Lieutenant Company "E," First Regiment.

February 17, Wm. E. Aitchison, Captain Company "L," Third Regiment.

February 25, M. P. Haggard, Captain Company "F," Fourth Regiment.

March 5, Edwin R. Beltzell, Second Lieutenant Company "D," Third Regiment.

April 2, C. D. Ham, Assistant Inspector General Second Brigade, to date from February 25, 1896, to accept commission as Major First Regiment.

TERM EXPIRED.

January 15, L. F. Sutton, Captain Company "E," First Regiment.

IV. The following changes have occurred during the quarter among the companies of the Iowa National Guard:

MUSTERED OUT.

Company "E," First Regiment, Clinton, April 4, 1896, S. O. No. 36.

V. Leaves of absence granted:

Second Lieutenant Rodney M. Arey, Company "B," First Regiment, for five months to date from January 11, 1896, S. O. No. 7.

Colonel Albert W. Swalm, Third Regiment, for thirty days to date from January 15, 1896, S. O. No. 8.

Second Lieutenant John G. Cushing, Company "A," First Regiment, for three months to date from February 24, 1896, S. O. No. 22.

Captain W. H. Ogle, Company "E," Second Regiment, for sixty days to date from February 24, 1896, S. O. No. 23.

Lieutenant Clark R. Fickes, Engineer and Signal Officer Second Regiment, for six months to date from March 1, 1896, S. O. No. 29.

Second Lieutenant Harry E. Dyer, Company "A," Fourth Regiment, for three months to date from March 2, 1896, S. O. No. 30.

First Lieutenant George E. Bass, Company "C," Fourth Regiment, for sixty days to date from March 16, 1896, S. O. No. 32.

VI. Leaves of absence expired:

Major J. T. Davidson, Assistant Inspector General First Brigade, January 10, 1896.

Second Lieutenant George E. Bass, Company "C," Fourth Regiment, March 1, 1896.

Major I. R. Kirk, Fourth Regiment, February 1, 1896.

Colonel Albert W. Swalm, Third Regiment, February 15, 1896, S. O. No. 16.

VII. Permission to pass through the State of Iowa from February 10th to February 29th, 1896, for the purpose of visiting New Orleans, La., was granted to Companies "B" and "D," First Regiment Infantry, National Guard of Minnesota, S. O. No. 6, January 17, 1896.

VIII. In accordance with the provisions of G. O. No. 38, series 1892, the names of the following officers are ordered placed upon the roll of retired officers:

Major HAMILTON P. DUFFIELD, *Surgeon Third Regiment.*

Enlisted as a private in Company "G," 137th Ill. Infantry Volunteers May 12, 1864, mustered out as Corporal September 24, 1864, appointed

Assistant Surgeon Fifth Regiment, Iowa National Guard June 22, 1883; Surgeon August 14, 1888; transferred to Third Regiment and reappointed Surgeon June 6, 1892; resigned August 20, 1895.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

GENERAL ORDERS }
NUMBER 15. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, April 30, 1896. }

I. In accordance with the regulations of Grand Army posts and veteran organizations, the several companies of the Iowa National Guard will assemble at their respective armories on May 30th, proximo, at the hour designated by Company Commanders, in uniform, fully armed and equipped and remain on duty during memorial ceremonies.

II. The commanding officer of each company will report to the commander of the local post of the Grand Army of the Republic, engaged in memorial services, and render every possible assistance required in commemorating the patriotic heroism of those who fought and gave their lives for the preservation of the Union.

III. All orders of the post commanders and chiefs of ceremonies will, for the day, be obeyed—not in conflict with orders and the Military Code of Iowa.

IV. Company Commanders are hereby cautioned to carefully inspect the rifles and cartridge belts in the hands of their men before leaving the armories and be assured that no ball cartridges are in their possession. In firing salutes great care will be taken to guard against accidents.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

GENERAL ORDERS }
NO. 16. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, May 14, 1896. }

The following copy of the Military Code of Iowa, as adopted by the Twenty-sixth General Assembly, and which takes effect and will be in force July 4, 1896, is published for the information of all concerned.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

AN ACT TO REVISE, AMEND AND CODIFY THE STATUTES RELATIVE TO
THE MILITIA.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. The military force of the state shall consist of all able-bodied male citizens between the ages of 18 and 45 years, not exempt from

such service under the laws of the United States, except honorably discharged soldiers, sailors and marines of the United States, who shall be exempt from military service in this state at their option. The assessors shall return to the auditor with the annual assessment a complete enumeration of such persons, which may be revised and corrected by the board of supervisors at its June session in each even numbered year, or at such other time as the governor may direct, and the auditor shall certify to the adjutant-general a true copy of such corrected list, and in each odd numbered year he shall certify the number of names on the list.

SEC. 2. When a requisition shall be made by the president of the United States for troops, the governor, as commander-in-chief, shall order into service the active militia or National guard of the state, or such portion thereof as may be necessary, and, if insufficient, so many of the remainder thereof as is required, designating the same by draft if a sufficient number shall not volunteer, and shall organize the same and commission officers therefor; and while so in service the militia shall be subject to the same regulations and receive from the state the same compensation and subsistence as the army of the United States receives.

SEC. 3. The commander-in-chief shall have power in cases of insurrection, invasion or breaches of the peace, or imminent danger thereof, to order into the service of the state such of its military force as he may think proper, and under the command of such officers as he shall designate.

SEC. 4. In case of any breach of the peace, tumult, riot or resistance to process, or imminent danger thereof, the sheriff of any county may call for aid upon the commanding officer of any military company within his county, immediately notifying the governor of such action, and such officer shall order into service the military force, or any part thereof under his command, in aid of the civil authorities.

SEC. 5. The command of any force called into service under this chapter shall devolve upon the senior officer of such force, unless otherwise ordered by the commander-in-chief.

SEC. 6. The active militia shall be designated "The Iowa National Guard," hereinafter referred to as "the guard," recruited by volunteer enlistments, and shall consist of four regiments of infantry and, at the discretion of the commander-in-chief, of two batteries of artillery and two troops of cavalry, with such other officers and enlisted men as are hereinafter prescribed.

SEC. 7. The guard shall be organized into not more than two brigades, each to be commanded by a brigadier-general, to which the commander-in-chief shall assign all regiments, battalions, and companies. All enlistments therein shall be for three years, and re-enlistments for one, two, or three years as the soldier may elect, and made by signing enlistment papers prescribed by the adjutant-general and taking the following oath or affirmation, which may be administered by the enlisting officer, to-wit: "You do solemnly swear (or affirm) that you will bear true allegiance to, and that you will support, the constitution of the United States and that of the state of Iowa, and will, as a member of the Iowa National guard, serve the state of Iowa faithfully during your term of service, unless sooner discharged, or you cease to become a citizen thereof; and that you will obey the orders of the commander-in-chief and of such officers as may be placed over you; and the laws governing the military forces of Iowa."

SEC. 8. The staff of the commander-in-chief shall consist of an adjutant-general, a quartermaster-general, an inspector-general, a commissary-general, a surgeon-general, a judge advocate-general, a general inspector of small arms practice, a chief of engineers, a chief signal officer, an assistant adjutant-general, a military secretary, and such other officers as he may think proper to appoint. The adjutant-general shall rank as a major-general and shall issue and transmit all orders of the commander-in-chief, and shall keep a record of appointments of all officers commissioned by the governor, of all general and special orders and regulations, and of such matters as pertain to the organization of the military force and his duties.

SEC. 9. The adjutant-general shall reside at the capital, and hold his office at the pleasure of the governor; except in times of war or public danger, he shall perform the duties of quartermaster-general; he shall have charge of the state arsenal and grounds and receive and issue all ordnance stores and camp equipage on the order of the commander-in-chief. He may appoint, with the approval of the governor, an ordnance sergeant who shall, under the direction of the adjutant-general, take charge of the state arsenal and grounds, and assist him in the discharge of his duties. The adjutant-general shall furnish at the expense of the state such blanks and forms as shall be approved by the commander-in-chief. He shall, in each odd numbered year, make out a detailed report for the preceding two years of the transactions of his office, the expenses thereof, and such other matters as shall be required by the governor, who may at any time require a similar report.

SEC. 10. The commander of each brigade shall be elected by the officers and enlisted men thereof, and shall hold his office for five years, or until he is discharged or is removed by court-martial. On recommendation of the brigade commander, the governor shall appoint and commission the following brigade staff: An assistant adjutant-general, with rank of lieutenant-colonel; a surgeon, with rank of lieutenant-colonel; an assistant inspector-general, with rank of major; a judge advocate, with rank of major; an inspector of small arms practice, with rank of major; an engineer and signal officer, with rank of major; a quartermaster, with rank of captain; a commissary of subsistence, with rank of captain; and two aids-de-camp, with rank of first lieutenant; and such other officers as the commander-in-chief may think proper. The brigade commander of each brigade shall appoint by warrant, countersigned by the assistant adjutant-general, such non-commissioned staff officers as the commander-in-chief may think proper, and may enlist two men to serve as orderlies.

SEC. 11. A regiment shall consist of not less than eight nor more than twelve companies. Each field officer of each regiment shall be elected by the officers and enlisted men thereof, and shall hold his office for five years, or until he is discharged or is removed by court-martial.

SEC. 12. The regimental staff shall be appointed and commissioned by the governor on recommendation of the regimental commander, and shall consist of a surgeon, with rank of major; an adjutant, with rank of captain; an inspector of small arms practice with the rank of captain; an assistant surgeon, with rank of captain; a chaplain, with rank of captain; a quartermaster, with rank of first lieutenant; and such other officers as the commander-in-chief may think necessary. The commander of

each regiment shall appoint by warrant, countersigned by the adjutant, the non-commissioned staff, consisting of a sergeant-major, a quartermaster-sergeant, a commissary-sergeant, a hospital steward, a color sergeant, an ordnance sergeant, a drum major, a chief musician, a chief trumpeter, and such other non-commissioned staff officers as the commander-in-chief may think necessary. The commissions of staff officers shall expire when the officer nominating them, or his successor, shall make new nominations for their respective offices, and such nominations shall be confirmed by the commander-in-chief.

SEC. 13. The adjutant-general may cause to be enlisted and organized a band which shall be composed of a chief musician, a drum major, and not more than thirty-six musicians under the leadership of such chief musician, and under the command of the adjutant-general, for such military duty as the commander-in-chief may direct. Each regimental commander may cause to be enlisted and organized a band under the leadership of the chief musician of his command, not to exceed twenty-two in number, which shall be subject to the orders of such leader, and under the command of the regimental commander. The members of such bands shall be subject to the same regulations as other enlisted men.

SEC. 14. A company shall consist of a captain, a first lieutenant, a second lieutenant, five sergeants, four corporals, two musicians, and not less than forty nor more than sixty-four privates and non-commissioned officers. A company of cavalry or artillery shall have the same officers and a commissary-sergeant, a quartermaster-sergeant, and a saddler-sergeant. The regimental commander, on the recommendation of the captain, shall appoint the non-commissioned officers of each company, by warrant countersigned by the adjutant.

SEC. 15. All elections of line officers shall be ordered by the regimental commander. All elections of field and general officers shall be ordered by the commander-in-chief. Such orders shall be sent to the commanding officer of the company in which said election is ordered, who shall issue his order for such election, giving at least six days' notice thereof by posting in three public places accessible to the members of his command, and where practicable the same shall be published in one or more newspapers in the county where said company is located. All voting shall be in person and by ballot, and a majority of all votes cast shall elect. The senior officer present at such election shall preside. The returns of elections attested by the presiding officer shall be made within five days from the date thereof to the commanding officer of the regiment, who shall promptly forward the same through military channels to the adjutant-general, who upon approval by the commander-in-chief shall issue commissions accordingly. At the organization of a new company the election shall be conducted under such regulations as the adjutant-general shall prescribe.

SEC. 16. Every company and regiment may make rules for its own government not in conflict with this chapter and general orders or regulations.

SEC. 17. Every officer and soldier of the guard shall be held to duty for the full term of his commission or enlistment from the time he becomes an active member thereof unless regularly discharged for good and sufficient cause by the regimental commander, approved by the commander-in-chief.

All members thereof, serving the full term for which they are commissioned or enlisted in the guard shall, on application, be entitled to an honorable discharge exempting them from military duty except in time of war or public danger.

SEC. 18. The guard may parade for encampment or drill not less than three nor more than ten days annually, by company, battalion, regiment, or brigade as ordered by the commander-in-chief.

SEC. 19. The quartermaster-general shall provide transportation to and from the encampments and points of active service. The commissary-general, under the direction of the commander-in-chief, shall provide for all forces so engaged subsistence to conform as nearly as practicable to the rations prescribed for the army of the United States, and to be issued in kind.

SEC. 20. The organization, equipment, discipline, and military regulations of the guard shall conform to the regulations for the government of the army of the United States except as otherwise provided. The commander-in-chief may at any time change the organization of regiments, battalions, or companies so as to conform as nearly as practicable to the organization of the United States army, or that prescribed by the authorized military authority of the United States, or by authority of congress.

SEC. 21. The commanding officer of any force of the guard in active service, or at any encampment, may require those under his command to perform any field or camp duty.

SEC. 22. Any person who shall trespass on the encampment grounds, or the camp grounds of the guard in active service, or interrupt, molest, or interfere with any member of the guard in the discharge of his duties, or sell any malt, spirituous, or other intoxicating liquors within one mile of such encampment or camp, except under permit issued by the district or superior court, shall be guilty of a misdemeanor, and the commanding officer of such force may order the arrest of such person and cause him to be delivered to a peace officer or magistrate as soon as practicable.

SEC. 23. The commander-in-chief may, whenever the exigencies of the public service require it, detail any officer or soldier for special duty, and the expenses and proper compensation therefor may be paid under such provisions as the commander-in-chief may prescribe. The regimental commander may order monthly or semi-monthly day or evening drills by the companies of his command, but the members shall receive no compensation therefor.

SEC. 24. Upon the organization of any company or regiment of the guard, on the requisition of its commanding officer and the approval of the governor, the adjutant-general shall issue necessary arms and ammunition, and the commanding officer shall deliver to the adjutant-general a bond therefor, payable to the state in sufficient amount with sureties to be approved by the governor, conditioned for the proper use, and upon request of the proper officer for its return in good order, wear, use, unavoidable loss and damage excepted. All arms shall be kept at the company or regimental armory.

SEC. 25. Such inspections and schools of instruction for officers and non-commissioned officers of the guard shall be held as the commander-in-chief may from time to time direct.

SEC. 26. Any officer or soldier of the guard knowingly making any false certificate or false return of state property in his hands, or wilfully neglecting or refusing to apply all money drawn from the state treasury for the purpose named in the requisition therefor, shall be punished by imprisonment in the penitentiary not exceeding five years, or by fine in the amount of the money not so applied, or both such fine and imprisonment.

SEC. 27. The guard shall adopt the uniform of the army of the United States, subject to such modifications as shall be prescribed by the commander-in-chief. The field, staff, and line officers thereof shall provide themselves with the uniform prescribed for officers of the same rank in the United States army within ninety days from the date of commission.

SEC. 28. Every member of the guard who shall wilfully neglect to return to the armory of the company, or place in charge of the commanding officer of the company to which he belongs, any arms, uniform, or equipment, or portion thereof, belonging to the state within six days after being notified by said commanding officer to do so, shall be fined not more than \$50 or imprisoned not more than thirty days.

SEC. 29. Every soldier absent from any tour of active service, parade, drill, or encampment, without leave or sufficient excuse, shall be fined \$2 for each day of absence; and for any unsoldierly conduct during any such service he may be fined not more than \$10. Such fines shall be collected by civil action, in the name of the state, for the use of the company to which the soldier fined belongs; but in no case shall the state pay the costs of such actions. Any company or band may impose such fines upon its members as it may think proper in its by-laws, which may be enforced in the manner above provided.

SEC. 30. A judge advocate with the rank of major shall be appointed for each brigade, who shall hold office during the pleasure of the commander-in-chief, and who shall perform the usual duties of such officer in the court-martial held in his district. No other person shall prosecute in such courts; but when he shall be unable to attend, or shall be disqualified by interest or relationship, the commander-in-chief may designate the judge advocate of another brigade to act in his place.

SEC. 31. Any member of the guard charged with a military offense as defined in this chapter or in the articles of war and general regulations governing the army of the United States, or any regulations promulgated by the commander-in-chief under authority of this chapter, may be tried by a general court-martial ordered and appointed by the commander-in-chief. The organization of the court and the forms of procedure shall, as far as practicable, be those prescribed in said articles of war and regulations. The punishment fixed in the sentence shall not be other than dismissal or dishonorable discharge from the service, reduction to the ranks if a non-commissioned officer, suspension from duty and forfeiture of compensation, or confinement for a period named in the sentence, or reprimand according to the gravity of the offense. Witnesses duly served with subpoenas, signed by the judge advocate, shall appear and testify as if duly served with subpoenas to appear and testify in the district court, and shall receive the same fees and mileage therefor, to be taxed as costs, which, with other necessary expenses of the judge advocate and the court shall be taxed and certified by the president of the court-martial and paid by the state treasurer upon

the auditor's warrant issued therefor to the judge advocate, who shall pay the expenses of the trial.

SEC. 32. Inferior courts-martial are hereby authorized and the constitution, composition, jurisdiction, and proceedings thereof shall be assimilated to courts of the same nature in the army of the United States, but no stoppage of pay or confinement shall exceed that which can be imposed by a general court-martial.

SEC. 33. The proceedings of all general courts-martial shall be submitted to the commander-in-chief, who shall approve or disapprove the same, or he may mitigate or remit any punishment imposed by the sentence of said court. The proceedings of inferior courts-martial shall be approved or disapproved by the commanding officer on the field of service, who may in like manner mitigate or remit the punishment fixed in the sentence. In all cases, the record of the proceedings of a court-martial, with the order of the commander-in-chief or commanding officer accompanied therewith, shall be deposited and preserved as a permanent record in the office of the adjutant-general.

SEC. 34. An examining board of three or more competent officers, appointed by the commander-in-chief, shall convene at such times and places as he shall direct, whose duty it shall be to examine into the capacity, qualifications, propriety of conduct and efficiency of commissioned officers who shall be ordered before it; and upon the report of said board, if adverse to such officer and approved by the commander-in-chief, the commission of such officer shall be vacated. No officer shall be eligible to sit on such board whose rank or promotion would in any way be affected by the proceedings; and two members at least shall be of equal or superior rank to the officer examined. If any officer shall refuse to report himself before said board when directed, the commander-in-chief may, upon the report of such refusal by such board, vacate his commission.

SEC. 35. It shall be unlawful for any body of men, other than the regularly organized volunteer militia of this state and the troops of the United States, to associate themselves together as a military company or organization, or drill or parade within the limits of this state without the written permission of the governor, which he may at any time revoke; but this provision shall not prevent social or benevolent organizations from wearing swords.

SEC. 36. Every soldier of the guard shall keep himself provided with a uniform prescribed by law, and subject to such restrictions and changes as the commander-in-chief may direct. Uniforms in kind may be issued by the state under such provisions as the commander-in-chief may direct, or, in lieu thereof, there may annually be paid to each officer and soldier of the guard the sum of \$4, to be paid under like provisions, but in no event shall the state be liable for the payment of any money in lieu of uniforms, or for any purpose contemplated in this chapter, unless such payment can be made without exceeding the annual appropriation provided by this chapter.

SEC. 37. All uniforms and other military property shall belong to the state, for military purposes only, and each officer and soldier, upon receiving a discharge, or otherwise leaving the military service of the state, or upon demand of his commanding officer, shall forthwith surrender his

uniform and all other articles of military property in his possession to said commanding officer.

SEC. 38. There shall be allowed annually for postage, stationery and office incidentals to each brigade headquarters the sum of \$25, to each regimental headquarters the sum of \$25, and to each company headquarters the sum of \$10.

SEC. 39. There shall be allowed annually to each company and band for armory rent, fuel, lights and like necessary expenses the sum of \$100.

SEC. 40. The commander-in-chief is authorized to make and publish regulations for the government and discipline of the guard not in conflict with existing laws.

SEC. 41. The commander-in-chief shall disband any company of the guard when it shall fall below a proper standard of efficiency, and he may order special inspections with a view to determining such efficiency.

SEC. 42. In this chapter the word "soldier" shall include musicians and all persons in the guard or in the militia when called into service, except commissioned officers, and the word "company" shall include battery of artillery and troop of cavalry.

SEC. 43. The medical staff of the guard shall have charge of that branch of the service under the supervision of the surgeon-general.

SEC. 44. A surgeon in charge in the field or at an encampment may make requisition on the quartermaster-general for such medical supplies as may be needed, for which he shall account on forms provided by the quartermaster-general.

SEC. 45. The surgeon-general may prescribe the necessary forms and blanks for the work of his department; and all subordinate surgeons of the guard shall obey his orders and report, as often as he may prescribe, the transactions of their departments.

SEC. 46. Subject to such regulations as the governor may direct, the adjutant-general may loan the surplus arms and accouterments of the state to military schools and colleges in good standing within the state which include military drill in their course of instruction, but when any arms or accouterments are delivered to such an institution the proper officers thereof shall deliver to the adjutant-general a bond to the state in such amount and with such sureties as the governor approves, conditioned for the proper use of such arms and accouterments, and the return of the same in good order, wear and use excepted, upon the request of the adjutant-general.

SEC. 47. Every officer and soldier of the guard shall be exempt from jury duty and poll tax during his term of service, and except in cases of treason, felony, or breach of the peace be privileged from arrest during his attendance at drills, parades, encampments, active service, the election of officers, and in going to and returning from the same. The uniform, arms, and equipments of every member of the guard shall be exempt from attachment, execution, or sale for debt or taxes.

SEC. 48. Every person who shall wilfully or wantonly injure or destroy any article of uniform, arms, equipment, or other military property of the state, and refuse to make good such injury or loss, or who shall sell, dispose of, secrete, or remove the same with the intent to sell or dispose of it, or shall unlawfully break or enter any armory or place where any such arms or equipments are kept or stored, with the intent to remove the same

therefrom, shall be punished by a fine not exceeding \$200, or imprisonment in the county jail not exceeding two months, or by both fine and imprisonment.

SEC. 49. The adjutant-general shall receive an annual salary of \$1,500, and if an ordnance-sergeant is appointed under the provisions of this chapter he shall receive an annual salary not to exceed \$500, the amount to be fixed by the adjutant-general.

SEC. 50. Such clerical assistance shall be employed in the adjutant-general's office as shall, in the opinion of the governor be actually necessary, and any person so employed shall receive for the time actually and necessarily on duty such compensation as the governor may prescribe.

SEC. 51. The military force, when in the active service of the state in time of insurrection or invasion, or immediate danger thereof, shall be paid the following compensation for every day actually on duty: Each general, field, and staff officer, \$4; every other commissioned officer, \$2.50; every non-commissioned officer, \$2; every other enlisted man, \$1.50, and necessary transportation, subsistence, and quarters; the same to be paid out of any money specially appropriated for that purpose. When in actual service of the state, in case of riot, tumult, or breach of the peace, or imminent danger thereof, pursuant to the order of the governor, they shall receive the same compensation, transportation, subsistence, and quarters out of the state treasury, and for such services rendered upon the call of the sheriff they shall receive the same compensation, transportation, subsistence and quarters from the treasury of such county, claims being audited and allowed in the former cases by the executive council and in the latter by the board of supervisors at its next session.

SEC. 52. For the time spent in each annual encampment or drill, compensation to be paid under such provisions as the commander-in-chief may direct, and graded according to length of continuous service therein, shall be allowed as follows: To each officer and soldier of less than three years' continuous service, \$1 per day; to each officer and soldier of more than three and less than five years' continuous service, \$1.50 per day; to each officer and soldier of more than five years' continuous service, \$2 per day.

SEC. 53. There is appropriated out of any moneys in the treasury not otherwise appropriated the sum of \$45,000 per annum or so much thereof as may be necessary for the support of the guard under the provisions of this chapter not applying to active service, which shall be drawn by warrants drawn by the auditor of state on the state treasurer, upon certificates of the adjutant-general approved by the governor, showing for what purpose each draft is to be or has been used, and no indebtedness shall be created in excess of such annual appropriation.

Approved April 10, 1896.

AN ACT TO PROVIDE ADDITIONAL SUPPORT FOR THE IOWA NATIONAL GUARD.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. For the purpose of carrying out the provisions of chapter 74 of the laws of the Eighteenth G. A., there is hereby made an annual appropriation in addition to the appropriations heretofore made, the sum of five thousand two hundred dollars (\$5,200). Said sum shall be for the

purpose of providing additional allowance to the companies and bands of the Iowa National guard for armory rent, fuel, light and necessary expenses, out of any money in the state treasury not otherwise appropriated, and the auditor of state is hereby authorized to draw warrants upon the state treasurer upon the certificate of the adjutant-general approved by the governor.

Approved April 10, 1896.

GENERAL ORDERS }
NUMBER 17. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, May 18, 1896. }

I. The following detail of officers is made for duty at the rifle camp near Cedar Rapids, provided for in General Orders No. 12, c. s.:

Colonel *Thomas F. Cooke*, General Inspector Small Arms Practice, Commanding Camp.

Captain *W. T. Chantland*, Fourth regiment, Adjutant.

Captain *W. J. McCullough*, Commissary First brigade, Quartermaster and Commissary.

Captain *John W. Harriman*, Assistant Surgeon Second regiment, surgeon for duty with the First brigade.

Major *James A. Sherman*, Surgeon Fourth regiment, surgeon for duty with the Second brigade.

The Surgeons will select a Hospital Steward and notify this office at once. They will take their medicine chests and a supply of medical stores.

II. Members of the guard selected for practice will take with them their fatigue uniforms, campaign hats, leggins, overcoats, blankets, web belts, rifles and cleaning rods.

Ammunition will be furnished at the range. Each man firing will clean all his shells immediately after completing his score. (See Par. 860, page 319, Blunt's Small Arms Firing Regulations.) For this purpose primer extractors will be taken by each company detail to the range.

III. The following articles will be supplied:

One woven wire cot, one camp chair, one water bucket.

Other necessary toilet articles must be provided before arriving at the range.

IV. The senior member of each detail will be held strictly accountable for the conduct of the men going to and from the range. The commanding officer of each company will notify this office at once of any choice as to route going to or returning from the range. The range is reached from Cedar Rapids or Marion over the Cedar Rapids and Marion Electric Railway, getting off at Midway station.

V. Par. II, G. O. No. 18, series 1895, is modified to read as follows:

The hospital corps for each regiment of the Iowa National Guard, in addition to the regimental medical officers, will consist of one hospital steward, two acting hospital stewards, and six privates.

VI. Regimental commanders are directed to complete the organization of the hospital corps to conform to the requirements of Par. V hereof.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

GENERAL ORDERS }
 NUMBER 18. }

STATE OF IOWA,
 ADJUTANT-GENERAL'S OFFICE. }
Des Moines, June 13, 1896.

I. So much of General Orders No. 10, c. s. as fixes the date of encampment of the Second Regiment, Iowa National Guard, for 1896 is revoked.

II. The Second Regiment will encamp at Ottumwa, July 25th to August 1st.

III. The First Regiment will encamp at Independence, August 15th to 22d, and the Third Regiment at Red Oak, August 22d to 29th.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

GENERAL ORDERS }
 NUMBER 19. }

STATE OF IOWA,
 ADJUTANT-GENERAL'S OFFICE. }
Des Moines, June 15, 1896.

I. As a recognition of faithful and meritorious service and earnest effort to attain a high degree of efficiency as an officer, all officers of the Iowa National Guard from Second Lieutenant to Major, inclusive, shall receive brevet rank one grade higher than their actual rank at the time of examination, who comply with the following conditions:

A. Three years continuous service as an officer.

B. Attendance at two sessions of the School for officers of the Iowa National Guard.

C. Passing an examination as provided for by General Orders No. 80, Headquarters of the Army, A. G. O., October 5, 1891, with the exception that all officers up to and including Captain shall not be required to prepare an essay, and that the examination of Majors be the same as required for Captains by said order.

Officers holding brevet rank will be entitled to precedence in their own grade over officers not holding brevet rank and will be so borne on all reports and returns.

II. To secure uniformity the following named text-books shall be considered as authority by the Iowa National Guard and all instruction shall be according to their teaching:

Infantry Drill Regulations, U. S. A.

Manual of Guard Duty, U. S. A.

Troops in Campaign, U. S. A.

U. S. Army Regulations, 1895.

Winthrop's Abridgment of Military Law, W. H. Morrison, Washington, D. C.

Manual for Courts-Martial, Lt. Arthur Murray, 1896, John Wiley & Son, New York.

Catechism of Outpost Duty, Captain A. L. Wagner, Ft. Leavenworth, Kansas.

Organization and Tactics, Captain A. L. Wagner, Ft. Leavenworth, Kansas.

Military Topography and Sketching, Lt. E. A. Root, Ft. Leavenworth, Kansas.

Manual of Field Engineering, Captain W. D. Beach, Ft. Leavenworth, Kansas.

Notes on Military Hygiene, Woodhull, U. S. A.

The Soldier's First Aid Hand Book, Dietz, U. S. A.

Biennial Reports of the Adjutant-General of Iowa for 1890-91, 1892-93, 1894-95.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

GENERAL ORDERS, }
NUMBER 20. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, June 30, 1896. }

The following report of the tour of duty at State Rifle Range, June 2d to 12th, is published for information of Iowa National Guard.

BY COMMAND OF GOVERNOR DRAKE.

HENRY H. WRIGHT,
Adjutant-General.

OFFICE OF THE
GENERAL INSPECTOR SMALL ARMS PRACTICE, }
IOWA NATIONAL GUARD. }

Algona, Iowa, June 26, 1896.

To the Adjutant-General, Des Moines, Iowa:

SIR—I have the honor to report that in compliance with G. O. Numbers 12 and 17, A. G. O., c. s., I proceeded to the State Rifle Range near Cedar Rapids, reaching there on the morning of May 31st, and assumed command of the school of instruction at noon that day. I found the camp erected, the mess ready, and the other details well toward completion. As the company details came in they were set to work assembling the targets and frames, and making the other necessary preparations. Under the efficient management of Captain C. W. Kemble, everything was in readiness for the firing to commence at the time set on Tuesday morning.

The routine of duty performed is indicated in order Number 1, a copy of which is hereto attached. The same routine was adopted for the Second Brigade, with the exception that Major Thornburg, Inspector Small Arms Practice for the Second Brigade, was Executive Range Officer in the place of Major Evans. As the firing was seldom completed before the time set for mess calls, it made long hours upon the range for the men, and they were usually tired out at the close of the day. On this account but little fatigue duty, except that absolutely necessary, was performed during the camp.

Two half days in each week were devoted to instruction in skirmish firing; the rest of the time was given to known distance work. In the latter each man fired ten shots at each of the ranges 200, 300, 500 and 600 yards each day. At the close of the second day's firing of each week the scores were gone over and men needing it were given special instruction for the remainder of the tour. This resulted in a good percentage of improvement in almost every case. Half of the men fired each half day, the other half being on duty in the pit, at the firing points, at clerical work, and the various details necessary for the proper conduct of the camp. In the afternoon the positions were alternated, the idea being to, as nearly as possible, give every man instruction in every branch of the work.

There was a little difficulty at first in assigning men for coaches, owing to our lack of knowledge of those who were competent to fill that position.

The scores made were not large. Many of the men had had very little instruction. This was especially true at the 500 and 600 yard ranges.

Twenty-eight thousand one hundred rounds of fixed ammunition were used for all purposes. The empty shells were usually cleaned and returned in good shape. A slight loss is inevitable, but on looking over the record I notice that it was confined to a few individuals, and in the future I would recommend that the value of any shells not properly cleaned and returned be deducted from the soldier's pay.

A number of men fired their record scores, and most all succeeded in qualifying as marksmen or better.

Some firing was done at all the ranges with the magazine rifle, and some fair scores were made. This particular gun still seems to throw the bullet high to the left. The more the new arm was used the better it was liked.

Taking them as a whole, the details were well selected, there being just sufficient experienced shots to leaven the mass and give all the instruction possible in the length of time at our disposal. The number of men was such that the maximum amount of work was accomplished. Several evenings were devoted to informal talks upon the rifle and its use.

Every company was represented by a full detail.

The conduct of the men, with the exceptions of those cases upon which special reports have already been made, was most excellent. I have heard but the one complaint of behavior enroute to or returning from the camp.

The interest manifested by all the men was great, and it is hoped that the results of the instruction imparted will be apparent when the reports of the season's firing come in.

Everything about the camp and the range was complete and in good shape. It was the constant endeavor to so conduct every detail as to furnish an object lesson in the proper equipment and conduct of a rifle range. Owing to an oversight, the silhouette figures were not properly placed for the skirmish runs, but with this exception I think that everything was conducted strictly according to regulations.

The range supplies, with the exception of the target frames and numbers were stored away and locked up before we left camp; the latter were to be put in the new pit house which was to be built for their reception.

The height of the pole for the post flag should be doubled at least.

I would also recommend that a topographical map of the ground and its approaches be made by the Engineer Corps so that the permanent

improvements in the way of roads, etc., could be definitely located, and gradually brought into proper condition according to a well defined plan.

Visiting officers invariably failed to notify me in advance of their coming, and some of the details left camp at the close of their tour without reporting to me and being formally excused. Some of the details failed to report the time of their arrival, and some confusion ensued in consequence.

Acting under your verbal authority Second Lieutenant W. E. Ward, of Co. F., Fourth Regiment, returned with me for the second week, and performed faithful service as coacher.

The health of the command was excellent. No use was made of the hospital, and but one man was off duty on account of sickness, and he for only one half day. Major W. S. H. Matthews, surgeon of the Third Regiment, reported for duty the first week as the relief of Captain Harriman, Assistant Surgeon Second Regiment.

Captain Kemble, Inspector of S. A. P. Second Regiment, at my request, after obtaining your verbal authority therefor, remained for the entire tour and was of the greatest assistance to me.

The mess arrangements under the charge of Captain W. J. McCullough were all that could be desired. In fact it was generally admitted to be the best mess ever seen at a camp of Iowa troops. No fancy dishes or serving was attempted, but excellent food, well cooked and plenty of it, was the invariable rule. The cost was above the average, but in my judgment the state received full value for its money.

The work of the adjutant's office and the statistical work was well performed under the efficient management of Captain Wm. T. Chantland.

The entire staff of the camp, including the officers of this department, was conspicuous for the faithful and efficient manner in which all their duties were performed, and the loyal support given to me at all times. If the camp was a success, and I think it was, it is accounted for by the fact that every officer and man worked together to that end.

Very respectfully, your obedient servant,

THOS. F. COOKE,

Colonel and General Inspector S. A. P.

ORDERS }
NUMBER 1. }

CAMP GREENE, }
STATE RIFLE RANGE, }
June 1, 1896. }

I. This camp will be known as "Camp Greene" in honor of General Geo. Greene (retired).

II. The following routine of duty will be strictly observed during this tour:

Reveille, 5:30 A. M.
Breakfast, 6 A. M.
Fatigue, 6:45 A. M.
Sick call, 7 A. M.
First Sergeants call, 7:15 A. M.
First call, 7:30 A. M.
Assembly, 8 A. M.
Dinner, 12 M.

First call, 1:15 P. M.
Assembly, 1:30 P. M.
Supper, 6 P. M.
Fatigue, 7 P. M.
Tattoo, 9:45 P. M.
Taps, 10 P. M.

III. Major Evans will act as executive range officer during the continuance of the tour of First Brigade.

IV. Attention is called to section six of paragraph two of General Orders No. 12, to which is added the following for use in this camp:

The ranking officer or soldier of each detail will report the names and rank of his men to the camp adjutant at earliest possible moment, and he shall also be responsible for conduct and performance of duty of his men while in camp. He will also submit a morning report each day at first sergeant's call, when the details for each day will also be announced.

V. Attention is also called to section two of paragraph two, general orders No. 17, and also to section ten of paragraph two, General Orders No. 12.

VI. The occupants of each tent will be responsible for the proper policing of its vicinity. Details will be made for policing headquarter street.

VII. Leaves of absence will only be granted by application to the camp adjutant.

VIII. Officers and men detailed for duty in pit will report to pit officer at pit at first call. Officers and men for firing and for duty at firing point will report there to range officer promptly at assembly.

IX. Mail will be delivered from, and received at the quartermaster sergeant's tent.

X. Finally. Let each officer and man exercise strict caution to avoid accident.

BY ORDER OF COLONEL COOKE.

WM. T. CHANTLAND,
Adjutant.

GENERAL ORDERS, }
NUMBER 21. }

STATE OF IOWA, }
ADJUTANT GENERAL'S OFFICE, }
Des Moines, July 7, 1896. }

I. Pursuant to G. O. No. 10, c. s., the Fourth Regiment will encamp at Manhattan Beach August 1st to August 8th inclusive

II. Subsequent orders will designate the routes and trains by which transportation will be furnished, and will be accompanied by requisitions for the same. Transportation will be furnished for two cooks for each company, band and non commissioned staff, and four for each regimental headquarters, and for one attendant for each regimental and battalion headquarters and medical department.

Owing to the new arrangement made with the transportation companies only members of the guard and the authorized attendants can be transported on state transportation requests. Members of the families of

officers and enlisted men must not under any circumstances be included in any requests.

Each officer will endorse on the certificate (form 22) the names of all persons, other than those belonging to his own company or band, transported to or from camp on transportation requests accomplished by him.

III. Suitable provision will be made, on the date of the Governor's Review, for Aids-de-camp on the Governor's Staff. They will notify the camp commander of their intention to be present.

Officers intending to remain in camp over night will bring their own bedding.

IV. The attention of all officers of the Iowa National Guard is directed to Par. 420, A. R. 1895, which is as follows:

"Officers arriving at the headquarters of an organized command, or at a military post, will as soon thereafter as practicable, call upon the commander thereof, registering their names in the office of the Assistant Adjutant-General, or the Adjutant of the command."

Their attention is further directed to the fact that all orders are in force unless, expressly or implicitly, rescinded by those of later date.

V. Companies will not be inspected before Wednesday of each week.

VI. Pay will not be allowed incompetent trumpeters and in addition the cost of transportation and subsistence will be stopped against company commanders bringing such men to camp.

VII. Greater care is enjoined in the use of canvas. Flies will not be used as awning except when used with proper poles. The custom of using nails to the destruction of canvas will be discontinued. Canvas will be used only for the purpose for which it is intended.

VIII. The custom which has obtained heretofore, of placing the national and regimental colors before the commanding officer's quarters, will be discontinued. They will be used only as prescribed in Par. 219, A. R., 1895. Service colors, Par. 220, A. R., 1895, will be supplied at a future date.

IX. Pay, transportation and subsistence will be allowed for forty-two enlisted men and three officers. Each man will be credited with the number of days, not exceeding seven, present at camp; provided that no pay shall be allowed unless the soldier shall have been present at least three consecutive secular days.

Should the soldier be ordered home on account of disability incurred at camp, pay will be allowed for the number of days present.

Transportation in excess of one cent per mile will be stopped against all men who, for their own convenience, do not serve the full tour. The transportation of men who are present only on Saturday, Sunday and Monday will be stopped against the company commander.

X. Attention is again called to previous regulations governing the annual tours of instruction which have been ordered to continue in force so far as applicable to the tours of duty ordered for the current season. In this connection special attention is directed to section 26 of the Military Code and the following orders of the series 1892:

General Orders Nos. 20, 28, 29, 34, 52 and 72; G. O. No. 9, series 1894; G. O. Nos. 20 and 21, series 1895; and G. O. Nos. 10 and 13, series 1896.

XI. For the thorough enforcement of the provisions and the publication of these orders, Regimental, Battalion and Company Commanders will be held to a strict accountability.

XII. *Captains will be held accountable for the conduct and safety of their men while en route to and from camp. No man will leave the cars for any purpose except by order of a commissioned officer.* Companies will leave the train on arrival at destination by the method prescribed by G. O. 29, 1892.

XIII. All cork helmets now in possession of the troops, having been declared unserviceable by the inspecting officers will be dropped from the next semi-annual return. So much of G. O. No. 18, series 1892, as prescribes the cork helmets as a part of the uniform is revoked.

XIV. Hereafter no enlistments will be made in any organization of the Iowa National Guard from the date of the receipt of an order for the election of any officer, until after the election thereby ordered has been held.

XV. Regimental Bands will consist of a Drum Major, a Chief Musician, two Principal Musicians, and twenty privates.

BY COMMAND OF GOVERNOR DRAKE.

HENRY H. WRIGHT,
Adjutant-General.

GENERAL ORDERS }
NUMBER 22. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE. }
Des Moines, July 21, 1896. }

I. The following record of attendance at drills during the quarter ending June 30, 1896, is published for the information of all concerned:

FIRST REGIMENT.						SECOND REGIMENT					
Consolidated Report received at General Headquarters July 16.						Consolidated Report received at General Headquarters July 14.					
Company.	Received at Regimental Headquarters	Membership.	No. of drills	Average attendance.	Percentage.	Company.	Received at Regimental Headquarters	Membership.	No. of drills.	Average attendance.	P. centage.
F. S. & B.		55				F. S. & B.		59			
A	July 1, 7 a. m.	46	16	44	95.65	A	July 3, 8 a. m.	57	13		61.40
B	July 4, 7 a. m.	40	6	24	60.01	B	July 3, 8 a. m.	47	14		61.70
C	July 5, 7 a. m.	38	17	37	71.05	C	July 7, 8 a. m.	45	14		61.78
D	July 6, 7 a. m.	33	14	21	60.53	D	July 7, 8 a. m.	52	14		61.92
E	July 8, 7 a. m.	59	6	35	59.32	E	July 9, 8 a. m.	44	10		63.64
F	Mustered out.					F	July 9, 8 a. m.	44	12		63.31
G	July 5, 7 a. m.	40	11	24	60.00	G	July 1, 8 a. m.	48	14		61.73
H	July 27,	38	10	23	73.68	H	July 3, 8 a. m.	40	16		67.50
I	July 3, 7 a. m.	38	12	33	68.89	I	July 1, 8 a. m.	50	15		62.00
J	July 2, 7 a. m.	48	21	38	78.17	J	June 30, 8 a. m.	48	10		56.25
K	July 3, 7 a. m.	47	8	32	68.09	K	July 3, 8 a. m.	48	12		54.17
L	July 2, 7 a. m.	45	14	38	71.11	L	July 2, 8 a. m.	50	10		64.00
M						M					
	* Total	530	135	31	69.32		Total	636	152	33	61.64

* Eleven Companies.

THIRD REGIMENT.						FOURTH REGIMENT.					
Consolidated Report received at General Headquarters.						Consolidated Report received at General Headquarters July 8.					
Company.	Received at Regimental Headquarters	Membership.	No. of drills.	Average attendance.	Percentage.	Company.	Received at Regimental Headquarters	Membership.	No. of drills.	Average attendance.	Percentage.
F. S. & B.						F. S. & B.					
A		58	12	30	51.72	A	July 4, 8 a. m.	60			53.85
B		45	12	32	61.57	B	July 1, 2 p. m.	55	12	29	58.00
C		45	13	25	56.32	C	July 4, 8 a. m.	53	12	25	66.04
D		45	16	33	82.61	D	June 30, 1:30pm	39	10	33	84.62
E		44	6	24	51.55	E	July 1, 8 a. m.	47	18	30	68.52
F		45	12	22	66.67	F	July 4, 8 a. m.	45	5	28	62.22
G		45	12	32	69.57	G	July 2, 8 a. m.	50	17	38	78.00
H		64	6	9	56.25	H	July 3, 8 a. m.	44	9	36	81.82
I		44	15	25	56.82	I	July 1, 2 p. m.	40	12	32	80.00
J		45	13	27	61.00	J	July 2, 8 a. m.	50	11	37	74.66
K		53	13	28	52.83	K	June 30, 1:30pm	45	14	39	86.67
L		66	6	40	60.90	L	July 2, 8 a. m.	45	26	38	82.61
M						M					
Total.....		607	140	31	61.48	Total.....		661	152	84	72.64

II. The failure of the commanding officers of Company "A," First Regiment and Company "L," Third Regiment, to forward reports within the prescribed limit of time, will be immediately investigated by commanding officers of the regiments named, who may, in their discretion, enforce the provisions of Par. II, General Orders No. 30, series 1891.

III. The following changes have occurred during the quarter ending June 30, 1896, among the commissioned officers of the Iowa National Guard:

COMMISSIONED—SECOND BRIGADE

W. Irving Smith, Assistant Inspector General, with rank of Major from April 11, 1896.

FIRST REGIMENT.

Charles J. Cooper, Captain Company "K," with rank from May 4, 1896.

Peter W. McRoberts, First Lieutenant Company "K," with rank from May 4, 1896.

Herbert G. Ross, Second Lieutenant Company "K," with rank from May 4, 1896.

Hubert A. Allen, Captain Company "E," with rank from June 4, 1896.

C. A. Rosemond, First Lieutenant Company "E," with rank from June 4, 1896.

George T. Blamer, Second Lieutenant Company "E," with rank from June 4, 1896.

Calvin A. Danforth, First Lieutenant Company "D," with rank from May 15, 1896.

SECOND REGIMENT.

France C. Roberts, Additional Assistant Surgeon, with rank of First Lieutenant from May 7, 1896.

Claude Sweinhart, Engineer and Signal Officer, with rank of First Lieutenant from May 19, 1896.

Frank T. Dolsen, First Lieutenant Company "C," with rank from June 16, 1896.

James E. Murphy, Second Lieutenant Company "C," with rank from June 16, 1896.

Frank H. Gunsolus, First Lieutenant Company "M," with rank from June 22, 1896.

John E. Bartley, Second Lieutenant Company "M," with rank from June 22, 1896.

Oscar M. Cole, First Lieutenant Company "E," with rank from June 22, 1896.

THIRD REGIMENT.

W. H. Keating, Captain Company "F," with rank from April 17, 1896.

William E. Carl, First Lieutenant Company "C," with rank from April 16, 1896.

Miles R. Hoover, Second Lieutenant Company "D," with rank from May 4, 1896.

Sterling P. Moore, Captain Company "B," re-elected May 30, 1896, with rank as Captain from May 30, 1891.

Wm. F. Ohlschlager, First Lieutenant Company "G," with rank from May 23, 1896.

William O. Pryor, Captain Company "L," with rank from March 16, 1896.

John L. Moore, Second Lieutenant Company "L," with rank from June 30, 1896.

HONORABLY DISCHARGED—RESIGNED.

April 24, C. B. Spaulding, First Lieutenant Company "D," First Regiment.

May 6, Clark R. Fickes, Engineer and Signal Officer Second Regiment.

May 7, Jesse Swearingen, Second Lieutenant Company "F," Third Regiment.

May 9, F. E. Evans, First Lieutenant Company "G," Third Regiment.

May 18, Rea C. Thompson, First Lieutenant Company "B," First Regiment.

May 18, Frank A. Neidig, Second Lieutenant Company "C," Second Regiment.

May 29, Henry A. Heaslip, Major Second Regiment.

May 29, Charles S. Aldrich, First Lieutenant Company "M," Second Regiment.

May 29, J. H. Jones, Second Lieutenant Company "G," Third Regiment.

June 1, Charles P. Jackson, First Lieutenant Company "C," Second Regiment.

June 5, John N. Houghton, First Lieutenant Company "K," Second Regiment.

June 16, W. H. Ogle, Captain Company "E," Second Regiment.

June 16, C. T. Dike, Captain Company "A," Fourth Regiment.

June 17, W. J. Phillips, First Lieutenant Company "E," Second Regiment.

COMMISSIONS REVOKED.

April 17, W. L. Shinkle, Second Lieutenant Company "M," First Regiment.

IV. The following changes have occurred during the quarter among the companies of the Iowa National Guard:

MUSTERED OUT.

Company "F," First Regiment, Waverly, May 1, 1896, S. O. No. 43.

MUSTERED IN.

Company "E," First Regiment, Independence, June 13, 1896, S. O. No. 59.

V Leaves of absence granted:

Major J. T. Davidson, Assistant Inspector General First Brigade, for sixty days to date from May 3, 1896, S. O. No. 45.

Captain O. C. Servis, Company "H," Fourth Regiment, for thirty days to date from May 10, 1896, S. O. No. 48.

First Lieutenant Frank M. Fuller, Company "A," Second Regiment, for six weeks to date from June 4, 1896.

Captain O. C. Servis, Company "H," Fourth Regiment, for twenty-four days to date from July 8, 1896, S. O. No. 66.

Lieutenant Colonel James A. Rohbach, A. D. C. to Governor, for ninety days to date from June 15, 1895, S. O. No. 66.

VI. Leaves of absence expired:

Second Lieutenant John A. Hull, Company "H," Third Regiment, May 1, 1896.

Lieutenant Park A. Findley, Additional Assistant Surgeon Third Regiment, April 29, 1896.

Second Lieutenant Rodney M. Arey, Company "H," First Regiment, June 11, 1896.

Second Lieutenant John G. Cushing, Company "A," First Regiment, May 24, 1896.

Captain W. H. Ogle, Company "E," Second Regiment, May 4, 1896.

Second Lieutenant Harry E. Dyer, Company "A," Fourth Regiment, June 17, 1896.

First Lieutenant George E. Bass, Company "C," Fourth Regiment, May 16, 1896.

Captain O. C. Servis, Company "H," Fourth Regiment, June 10, 1896.

VII Permission to drill and parade with arms, but without ammunition, was granted to J. C. Milliman Camp No. 8, Division of Iowa, Sons of Veterans, located at Logan, Iowa, S. O. No. 64.

VIII. Permission to enter the state of Iowa armed and equipped, but without ammunition, to participate in parade at Keokuk, Iowa, July 4, 1896, was granted to Company "A," Ninth Regiment, Boys' Brigade, located at Quincy, Illinois, S. O. No. 64.

IX In accordance with the provisions of G. O. No. 38, series 1892, the names of the following officers are ordered placed upon the roll of retired officers:

Second Lieutenant *Frank A. Neidig*, Company "C," Second Regiment.

Enlisted as a private in Company "C," Second Regiment, I. N. G., May 12, 1880; Corporal October, 1884; Sergeant October, 1891; Second Lieutenant December 19, 1893; Resigned May 18, 1896.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

GENERAL ORDERS }
NUMBER 23. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, July 22, 1896.

I. The following order detailing Captain *Ketchum*, Twenty-second Infantry, U. S. A., to attend encampments of the Iowa National Guard, is published for information of all concerned:

SPECIAL ORDERS }
NUMBER 165. }

HEADQUARTERS OF THE ARMY, }
ADJUTANT GENERAL'S OFFICE, }
Washington, July 15, 1896.

Extract.

* * * * *

6. By direction of the Secretary of War, Captain *Hiram H. Ketchum*, Twenty-second Infantry, is detailed to attend the encampments of the Iowa National Guard at Ottumwa, Iowa, July 25 to August 1, 1896; at Lake Okoboji, Iowa, August 1 to August 8, 1896; at Independence, Iowa, August 15 to August 22, 1896; and at Red Oak, Iowa, August 22 to August 29, 1896. He will report to the Governor of Iowa for this service and proceed to the places specified in the order named; and, upon its completion, will return to his proper station. The travel enjoined is necessary for the public service.

* * * * *

BY COMMAND OF MAJOR-GENERAL MILES:

GEORGE D. RUGGLES,
Adjutant-General.

II. Camp commanders are directed to provide quarters and subsistence for the above named officer, and will see that proper facilities are extended to him for the performance of his duty in such manner as will insure the greatest possible benefit from his presence in their camps.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

GENERAL ORDERS }
NUMBER 24. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE. }
Des Moines, Sept. 21, 1896.

In conformity with G. O. No. 80, Headquarters of the Army, A. G. O., 1891, the following rules for the examination of officers, as provided for by G. O. No. 19, A. G. O., State of Iowa, s. 1896, are published for the information and guidance of all concerned:

I. For brevet rank of First Lieutenant.

Manual of Guard Duty, under following sub-heads:

Rosters.

The Officer of the Day.

The Officer of the Guard.

The Sergeant of the Guard.

The Corporal of the Guard.

The Soldier on Guard.

Orders for Sentinels on Post, Par. 201 to 241.

Miscellaneous Par., 242 to 274 and 374 to 391.

Military Law. Sub-heads:

The subject defined and divided; constitutional provisions.

The written military law.

The Court-Martial.

The constitution and composition of general Courts-Martial.

The jurisdiction of general Courts-Martial.

The procedure of general Courts-Martial; arrest.

The charge.

Assembling and opening of the Court; the president and members.

The Judge-Advocate.

Challenges.

Organization, arraignment, pleas and motions.

The trial.

Evidence.

The finding.

Sentence and punishment.

Action on the proceedings; the reviewing authority.

Inferior Courts-Martial.

The Court of Inquiry.

The Summary Court.

Elementary Field Engineering. Sub-heads:

General principles and definitions.

Clearing the ground.

Hasty entrenchments.

Obstacles.

Defense of posts.

Roads.

Bridges.

Camping arrangements.

Hasty demolition.

Drill Regulations. Sub-heads:

Definitions, signals, general principles.

School of the Soldier.

School of the Company.

School of the Battalion.

Extended order, to include the Battalion.

Small Arms Practice:

Sighting drills.

Position and aiming drills.

Gallery practice.

Targets.

Motion of bullets.

Varia ions in the trajectory.

Trajectory as affected by atmospheric condition

The effects of fire.

Minor Tactics. Sub-heads.

The Advance Guard.
 The Rear Guard.
 The Outpost.
 Patrolling.
 Reconnoitering.

Administrations. Sub-heads:

Army Regulations.
 Code of Iowa

II. For brevet rank of Captain.

<i>Manual of Guard Duty,</i> <i>Military Law,</i> <i>Elements of Field Engineering,</i>	}	Same as for First Lieutenant.
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Drill Regulations:

The same as for First Lieutenant, with the addition of evolutions of the Regiment, and the Regiment in extended order.

<i>Small Arms Firing Regulations,</i> <i>Minor Tactics,</i> <i>Administration,</i>	}	Same as for First Lieutenant.
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III. For brevet rank of Major.**Manual of Guard Duty:**

Same as for First Lieutenant.

Military Law:

Same as for First Lieutenant, with the addition of instructions for the government of armies of the United States in the field.

The law of war.

Civil functions and relations of the Military.

Elementary Field Engineering:

The same as for Lieutenants, with the addition of field level and field geometry.

Terms used in describing hills; the representation of hills.

Making use of plans on the ground; measurement of distances.

Hill and mountain sketching.

Sketching without instruments.

Reading contoured plans.

Reconnoissance of a defensive position; sketch and report.

Drill Regulations:

The entire Drill Regulations.

Small Arms Practice.

The same as for Lieutenant.

Minor Tactics:

The same as for Lieutenants, with the addition of functions of the three arms.

Attack and defence of infantry.

Convoys.

Administration:

Same as for Lieutenants.

IV. For brevet rank of Lieutenant-Colonel.

The same as for the brevet rank of Major, with the addition of a written essay of not less than 3,000 words upon a professional topic, selected by the candidate and approved by the Adjutant-General. The essay to be prepared at any time during the three months preceding the examination.

V. The relative weights of the subjects embraced in examination will be as follows:

1. Manual of Guard Duty.....	3
2. Military Law.....	2
3. Field Engineering.....	2
4. Drill Regulations.....	3
5. Small Arms Practice.....	3
6. Minor Tactics.....	4
7. Army Regulations.....	2
8. Troops in Campaign.....	2
9. Administration.....	1

No candidate will be passed who shall not obtain an average of 66 per cent in all questions propounded.

BY COMMAND OF GOVERNOR DRAKE.

HENRY H. WRIGHT,
Adjutant-General.

GENERAL ORDERS }
NUMBER 25. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE,
Des Moines, October 19, 1896. }

I. The following record of attendance at drills during the quarter ending September 30, 1896, is published for the information of all concerned:

FIRST REGIMENT.						SECOND REGIMENT.					
Consolidated Report received at General Headquarters October 17th.						Consolidated Report received at General Headquarters October 15th.					
Company.	Received at Regimental Headquarters.	Membership.	No. of Drills.	Average attendance.	Percentage.	Company.	Received at Regimental Headquarters.	Membership.	No. of Drills.	Average attendance.	Percentage.
F. S. & B.		61				F. S. & B.		62			
A	Oct. 7, 8 p. m.	41	15	37	84.01	A	Oct. 1, 8 a. m.	44	10	33	75.00
B	Oct. 4, 7 a. m.	45	16	27	60.00	B	Oct. 1, 8 a. m.	49	12	27	55.10
C	Oct. 7, 7 a. m.	41	14	26	63.41	C	Sep. 30, 8 a. m.	49	10	36	73.47
D	Oct. 4, 7 a. m.	39	17	13	66.67	D	Oct. 1, 8 a. m.	52	19	36	67.31
E	Nov 30, 7 a. m.	43	46	85	81.40	E	Oct. 2, 8 a. m.	43	12	23	53.13
F	Vacancy.					F	Oct. 6, 8 a. m.	47	4	36	76.60
G	Oct. 6, 10 a. m.	42	12	29	69.05	G	Oct. 7, 8 a. m.	48	19	32	66.67
H	No report.					H	Oct. 9, 8 a. m.	44	16	34	77.27
I	Oct. 10, 7 a. m.	50	13	28	76.00	I	Oct. 8, 8 a. m.	47	85	36	76.60
J	Oct. 4, 7 a. m.	45	20	38	84.44	J	Oct. 7, 8 a. m.	43	10	25	58.14
K	Oct. 6, 7 a. m.	44	15	25	79.55	K	Oct. 7, 8 a. m.	48	13	37	77.08
L	Oct. 1, 7 a. m.	44	18	30	68.18	L	Oct. 4, 8 a. m.	46	14	33	71.74
M						M					
*Total.....		498	181	32	73.23	Total.....		432	174	32	68.79

*Ten companies.

THIRD REGIMENT.						FOURTH REGIMENT.					
Consolidated Report received at General Headquarters October 16th.						Consolidated Report received at General Headquarters October 16th.					
Company.	Received at Regimental Headquarters.	Membership.	No. of Drills.	Average attendance.	Percentage.	Company.	Received at Regimental Headquarters.	Membership.	No. of Drills.	Average attendance.	Percentage.
F. S. & B.		62				F. S. & B.		60			
A	Oct. 10, 4 p. m.	58	13	30	51.72	A	Oct. 6, 8 a. m.	52	18	30	57.69
B	Oct. 6, 2 p. m.	46	12	34	73.91	B	Oct. 5, 8 a. m.	53	12	49	75.47
C	Oct. 6, 2 p. m.	50	15	31	62.00	C	Oct. 6, 8 p. p. m.	48	18	34	70.83
D	Oct. 6, 2 p. m.	45	14	36	78.26	D	Sep. 30, 8 a. m.	42	9	34	80.95
E	Oct. 1, 2 p. m.	45	12	26	57.78	E	Oct. 5, 8 a. m.	44	7	31	70.45
F	Oct. 8, 2 p. m.	48	16	30	62.50	F	Oct. 21, 8 a. m.	36	7	36	73.33
G	Oct. 8, 8 a. m.	49	10	34	69.39	G	Oct. 6, 8 a. m.	62	11	37	72.15
H	Oct. 13, 2 p. m.	57	18	27	47.37	H	Oct. 1, 8 a. m.	48	26	32	66.67
I	Oct. 5, 8 a. m.	47	16	30	63.83	I	Oct. 5, 8 a. m.	46	11	28	78.26
J	Oct. 8, 2 p. m.	40	15	33	82.50	J	Oct. 5, 8 a. m.	49	11	41	83.67
K	Oct. 8, 8 a. m.	53	18	32	60.38	K	Oct. 10, 8 a. m.	53	15	46	86.79
L	Oct. 1, 2 p. m.	62	12	39	62.90	L	Oct. 9, 8 a. m.	45	13	36	80.00
M						M					
Total ...		600	160	22	64.88	Total		624	158	35	75.03

II. The failure of the commanding officers of Company "H," First Regiment, and Company "F," Fourth Regiment, to forward reports within the prescribed limit of time, will be immediately investigated by commanding officers of the regiments named, who may, in their discretion, enforce the provisions of Par. II, General Orders No. 30, series 18+1.

III. The percentage of Company "H," Third Regiment, having fallen below fifty per cent, the Regimental Commander will investigate the causes and report same to this office.

IV. The following changes have occurred during the quarter ending September 30, 1896, among the commissioned officers of the Iowa National Guard:

COMMISSIONED—SECOND BRIGADE.

William E. Beddow, Aid-de-camp, with rank of First Lieutenant from July 20, 1896.

FIRST REGIMENT.

Delos W. Fowler, Second Lieutenant Company "D," with rank from May 15, 1896.

Charles W. Cotton, First Lieutenant Company "B," with rank from June 15, 1896.

George M. Johnson, Second Lieutenant Company "M," with rank from August 8, 1896.

SECOND REGIMENT.

Burdette A. Abel, First Lieutenant Company "K," with rank from June 26, 1896.

Marcus Parmenter, Second Lieutenant Company "K," with rank from June 26, 1896.

Henry C. Haynes, Captain Company "E," with rank from June 26, 1896.

THIRD REGIMENT.

Will H. Point, Second Lieutenant Company "F," with rank from July 3, 1896.

Robert E. Burnett, Second Lieutenant Company "G," with rank from July 11, 1896.

FOURTH REGIMENT.

William B. Parker, First Lieutenant Company "D," with rank from July 8, 1896.

George S. Foster, Captain Company "F," with rank from May 27, 1896.

A. Erwin Daugherty, First Lieutenant Company "F," with rank from May 27, 1896.

Walter E. Ward, Second Lieutenant Company "F," with rank from May 27, 1896.

V. Leaves of absence granted:

Lieutenant W. M. McKercher, Quartermaster Fourth Regiment, for twenty days, to date from July 12, 1896, S. O. No. 67.

First Lieutenant O. L. Wright, Company "D," Third Regiment, for thirty days, to date from August 1, 1896, S. O. No. 70.

First Lieutenant DeForest Pomeroy, Company "I," Fourth Regiment, for twenty-one days, to date from July 10, 1896, S. O. No. 71.

Captain Charles J. Cooper, Company "K," First Regiment, for ten days, to date from August 15, 1896, S. O. No. 76.

Captain O. C. Servi, Company "H," Fourth Regiment, for thirty days, to date from August 1, 1896, S. O. No. 78; for ninety days, to date from September 15, 1896, S. O. No. 81.

Second Lieutenant H. E. Dyer, Company "A," Fourth Regiment, for three months, to date from August 8, 1896, S. O. No. 78.

Second Lieutenant Ed S. Hoag, Company "M," Fourth Regiment, for sixty days, to date from August 15, 1896, S. O. No. 78.

Lieutenant Chas. Newton, Battalion Adjutant First Regiment, for ten days, to date from August 15, 1896, S. O. No. 79.

Lieutenant A. L. Rule, Battalion Adjutant Fourth Regiment, for ninety days, to date from September 16, 1896, S. O. No. 81.

Second Lieutenant George M. Johnson, Company "M," First Regiment, for three months, to date from September 21, 1896, S. O. No. 81.

VI. Leaves of absence expired:

Major J. T. Davidson, Assistant Inspector General First Brigade, July 3, 1896.

First Lieutenant Frank M. Fuller, Company "A," Second Regiment, July 16, 1896.

Lieutenant-Colonel James A. Rohbach, Aid-de-camp to Governor, September 15, 1896.

Lieutenant W. M. McKercher, Quartermaster Fourth Regiment, August 1, 1896.

First Lieutenant O. L. Wright, Company "D," Third Regiment, August 31, 1896.

First Lieutenant DeForest Pomeroy, Company "L," Fourth Regiment, July 31, 1896.

Captain Charles J. Cooper, Company "K," First Regiment, August 25, 1896.

Lieutenant Charles Newton, Battalion Adjutant First Regiment, August 25, 1896.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

GENERAL ORDERS }
NUMBER 26. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE. }
Des Moines, Nov. 12, 1896. }

I. Upon the recommendation of the General Inspector of Small Arms Practice, the multiplier for U. S. Marksmen, in obtaining the figure of merit of each organization for 1896, and hereafter, will be 150.

II. Special attention is called to Par. 14, G. O. No. 13, series 1895.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

GENERAL ORDERS }
NUMBER 27. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE. }
Des Moines, Nov. 17, 1896. }

I. The school of instruction for the officers of the Iowa National Guard for 1897 will be established at Ames, Iowa, as follows:

The officers of the Second Regiment, I. N. G., January 19th to 22d, inclusive.

The officers of the Third Regiment, I. N. G., January 26th to 29th, inclusive.

The officers of the Fourth Regiment, I. N. G., February 2d to 5th, inclusive.

The officers of the First Regiment, I. N. G., February 9th to 12th, inclusive.

II. The Inspector-General will have charge of the school, and will be assisted by such officers as he may direct.

III. Battalion Commanders, Regimental and Battalion Adjutants, and all Company Officers, will attend as students.

IV. The course of instruction will be as follows:

1. Drill Regulations.
2. Manual of Guard Duty.
3. Military Law.
4. Elements of Field Engineering.
5. Minor Tactics.
6. Administration.

V. A written examination will be held at the close of each tour. Officers not attending the school will be examined on the same subjects by the school staff on Thursday at camp at such times as will not interfere with their other duties. A report of the result of the examination, as either "satisfactory" or "unsatisfactory" will be published in orders.

VI. Undress uniforms, without side arms, will be worn while in attendance at the school, and officers will report to the Inspector-General not later than 8 A. M. the day their tour of duty begins. No per diem will be allowed.

VII. Subsistence and quarters will be provided at the *Davis House*, and the school sessions will be held there.

VIII. It is important that all officers attend every session, the first being the most important one. The cost of transportation and subsistence will be stopped against officers attending who are not present the entire time.

IX. Officers will give notice to General Lincoln not later than the Saturday preceding their tour of duty, of the time of their expected arrival, in order that due arrangements for their comfort may be made. This is imperative.

X. Officers desirous of attending the school and not able to go when ordered will apply to this office, through proper channels, for further orders.

XI. Officers having choice of routes will notify this office about January 10, 1897.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

GENERAL ORDERS, }
No28. }

STATE OF IOWA.
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, Dec. 7, 1896. }

The accompanying report of the Assistant Inspector-General is published for the information of the Iowa National Guard.

BY COMMAND OF GOVERNOR DRAKE:

HENRY. H. WRIGHT,
Adjutant-General.

DES MOINES, IOWA, November 8, 1896.

The Inspector-General I. N. G., Ames, Iowa:

SIR—I have the honor to submit the following report for the current year:

The officers' school at Ames continued the work in the line laid out the previous year, and its good results, as shown at the camps by the superior ability of the officers attending the school, warrant its continuance.

The inspections at the company stations showed a gratifying increase in the standing obtained over previous ones, and this is the more marked as the standard was higher than ever before. As a result of the inspection two companies, "F" and "E," First Regiment, were mustered out of the service, and two others were given an opportunity to better themselves preparatory to a more rigid inspection in 1897.

The interest shown by the men at the rifle camp at Cedar Rapids makes it evident that a greater number should be detailed for instruction in the future.

Only those should be sent who are able to receive and impart instruction to the members of their company who are denied the privilege of attending. If possible, no man should be detailed more than twice for this duty. The information given by the very efficient camp headquarters shows

clearly that a change for the better would be hard to make. The supply departments were well managed. As usual, a few neglected to read the order and suffered, through their own gross negligence, from lack of bedding.

At the annual camps a greater amount of intelligent, progressive instruction than ever before was given. This was evidently due to the scheme of instruction published early enough for all studious officers to thoroughly master it. The field officers who neglected to read Order No. 13, series 1896, were easily found. The regimental commander should, if the scheme is followed another year, prepare a similar scheme for regimental drill and also one for outpost duty. The fact that these were not prepared was shown by the time worse than wasted on Wednesday and Friday at each camp. The money expended this year for blank ammunition had better in the future be spent for fixed ammunition, unless a thoroughly digested scheme can be devised by the various camp commanders for the expenditure of the allowance of blank ammunition.

The most successful battalion commanders are those who explain difficult movements before attempting to execute them, and who after the execution, explain and correct errors. The great fault is in the battalion commander giving the command of execution without looking to see whether his preparatory commands are thoroughly comprehended. It is of no use to go through a set program unless errors are corrected as they occur. If any battalion commander is confident he does not know how to drill his battalion properly, he had better resign. In case of doubt correspond with the Inspector-General's Department. There are plenty of junior officers who can fill the place with credit to themselves and the Iowa National Guard.

The practice of company commanders excusing men from drill or parade has obtained, in some regiments to a greater degree than in others. This is all wrong. These men are transported long distances and are subsisted and paid by the state, and the state is entitled to a full day's service for every day's pay. No one but the camp commander or the surgeon has authority to excuse men from any duty, and then the excuse should be granted only for cause. A fringe of men in uniform during drill or parade looks bad. All officers should attend school at camp. An officer in the Second Regiment who absented himself, explained that it was unnecessary to attend as he knew it all. This was a grievous error. An officer in the same regiment was a spectator while his company, in charge of a subaltern, was marching into camp. The precedent is bad.

The plan of placing the subject of guard duty in charge of one officer at each camp was a step in the right direction, and a marked improvement in that important duty was observed. Much, however, remains until the excellence desired will be obtained. More attention must be given this important duty at home stations.

The signal department was well instructed and efficient. The engineer and signal officers in the Second and Third laid out the regimental camps. In the First and Fourth they were assisted by Major H. J. Martin, Engineer and Signal Officer Second Brigade, a very efficient officer.

The hospital corps has been placed on its feet. The efficiency of the corps in the Third Regiment was particularly noticeable.

The camp hospital should be pitched as near the drill ground as possible, thus obviating the alleged necessity for a so-called ambulance. In the First and Fourth regiments the hospitals were at the most remote point from the drill ground.

The guard tents should be placed as near the entrance to camp as possible.

The regimental commanders are particularly fortunate in having such efficient officers in the supply department. No fault could be found with their work. The commissary of the Fourth was slow, however, submitting a report of the savings made by the companies in his regiment.

The plan of detailing non-commissioned staff officers for clerks in the Adjutant's office, if it is continued, as it should be, will result in having thoroughly educated staff officers in the future. This plan was followed by every regiment but the Second.

The place for rifle competition is at the state range, where all necessary appliances are at hand. At one of the camps this year a competition was held, the details for which seriously crippled the already small battalions, and gave rise to the bad policy of enlisting men for no other reason than that they were good shots. This interferes with the duty at camp and with the company discipline before camp.

The supply of canvas was ample for all necessary purposes.

Companies are gradually supplying themselves with mess tents. Six new uniform ones were observed in the First Regiment and in the Third every organization had provided itself with one of a uniform pattern. These tents are large enough to shelter the company when called out for any duty, and, belonging to the company, are kept at the company station, and hence available at any time.

The camps were uniformly well pitched, but all erred in having the line of officers' tents too near the body of the camp.

The discipline was good. The camps at taps were usually quiet. Military courtesies require more attention at home stations. It will then become second nature for a man to salute properly at camp, always remembering to button his blouse and remove his .30-calibre cigar.

The following recommendations are submitted:

That officers, to get a satisfactory mark at the officers' school, be present at every session.

That officers not passing a satisfactory examination at the school or absent from the school, be examined at each camp on Thursday at such time as shall not interfere with other duty. The school staff to compose the Board of Examiners.

That a greater number of men be detailed for instruction at the state rifle range, and that a competition with suitable prizes be held at the state range after the camps.

That a law be passed requiring an examination for commission. The time has passed when a company can stand the weight of having a "good fellow" for an officer. A man who is not able to pass a reasonable examination, with all the opportunity afforded for instruction at the school and summer camps, is not the material wanted in the Guard of this state.

That a higher physical standard for enlistment be required. In case the troops were called for duty under the general government, an appreciable per cent would be unable to pass the physical examination.

That a commutation of ten cents per ration be granted to pay for milk, eggs, butter and like necessities. The present ration is ample for staple articles, but those above enumerated are also necessary and have to be paid for by the men themselves. The cost will be about \$1,400 per annum.

That in the future unmade clothing be drawn from the United States, and the difference between cost of made and unmade clothing be paid in cash to the various organizations to partly pay for having the clothing assembled. The reason for this is obvious, and the expense will be about \$2,000 per year.

That two officers be detailed in charge of the guard in the future, and that the detail of officers and non-commissioned officers for guard the following day report after retreat or other convenient time to those officers for instruction. If a man be found hopelessly and utterly ignorant he can be replaced and not disgrace himself, his company and his regiment as did the first lieutenant of Company "C," Third Regiment, this year.

That regulations for the government of the Iowa National Guard be prepared as soon as possible. At present, in order to get rid of a poor soldier, it is necessary to virtually dishonorably discharge him, and for many other very obvious reasons, an authoritative system of regulations should be published.

That officers make their visits, when properly invited, on Monday, Tuesday and Wednesday, as those are the days when the most information is to be obtained.

That battalion messes for officers be encouraged. At these messes officers will become acquainted with each other (a condition of affairs that does not at present obtain) and *esprit du corps* be formed. The establishment of these messes will relieve the weight at the regimental mess.

An extract from my report to the War Department is appended, as follows:

"The Iowa National Guard is in a healthy condition. It was first brought to my notice in 1889 and has been under observation in one way or another every year since that time. The improvement from year to year has been marked. This year, after taps, with the exception of two nights in one regiment, the camps became quiet. This year the subject of guard duty was placed in charge of a single officer in each regiment, and while leaving much to be desired, the duty was performed in a manner a great deal in advance of previous years. A progressive system of drills was instituted and better results than ever before attained.

"In general the officers are earnest, energetic men, anxious to learn, and the entire guard is composed of the best blood of the state. Time was when any man honored the guard by belonging to it; now it is an honor for any man, whatever his station in life, to belong to the Iowa National Guard.

"I have to thank every man connected with the troops of the state of Iowa for courtesies shown me."

Very respectfully, your obedient servant,

HARRY E. WILKINS,

First Lieut. Second Infantry,
On duty with Iowa National Guard.

GENERAL ORDERS }
 NUMBER 29. }

STATE OF IOWA,
 ADJUTANT-GENERAL'S OFFICE. }
Des Moines, Dec. 24, 1896.

I. The detail of First Lieutenant *Harry E. Wilkins*, Second Infantry, U. S. A., with the Iowa National Guard as Instructor and Assistant Inspector-General, expiring December 31st, the Commander-in-Chief takes this opportunity to express his acknowledgment of the valuable services rendered by Lieutenant *Wilkins* during his tour of duty with the Guard, and his appreciation of his qualifications as an officer, and his genial and obliging disposition, which, during his tour of duty in Iowa, has made him many warm friends. The system of orders, instructions and administration established by his direction will continue to govern the Iowa Guard for years and remain as marks of his intelligent and thoughtful instruction.

II. Captain *Jerauld A. Olmsted*, Ninth Cavalry, U. S. A., having reported for duty with the Iowa National Guard, pursuant to the following order:

SPECIAL ORDERS }
 NUMBER 284. }

HEADQUARTERS OF THE ARMY, }
 ADJUTANT-GENERAL'S OFFICE. }
Washington, Dec. 3, 1896.

Extract.

* * * * *
 2. By direction of the Secretary of War, Captain *Jerauld A. Olmsted*, 9th Cavalry, will report in person, December 31, 1896, to the Governor of Iowa, at Des Moines, Iowa, for duty with the National Guard of that state. The travel enjoined is necessary for the public service.
 * * * * *

BY COMMAND OF MAJOR-GENERAL MILES:

GEO. D. RUGGLES,
Adjutant-General.

He is hereby assigned to duty as Assistant Inspector-General and will be obeyed and respected accordingly.

BY COMMAND OF GOVERNOR FRANCIS M. DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

CIRCULARS.

CIRCULAR LETTER.

OFFICE OF THE GENERAL INSPECTOR }
SMALL ARMS PRACTICE, }
Algona, Iowa, June 15, 1896. }

Attention is called to the provisions of Paragraph No. 208, Small Arms Firing Regulations, as follows:

"In known distance firing no soldier will be permitted any preliminary or additional firing at a particular range on the day on which his regular practice is subsequently to be held at the same range, as it is not intended that he should utilize either his preliminary or additional practice as sighting shots."

In like manner "preliminary" and "record" skirmish firing should not be done by a soldier on the same day, and after skirmish firing for record is commenced it must be completed without *further practice*.

Record firing once commenced or completed cannot be changed to "practice" and a new series of record scores commenced. There can be only one series of record scores each season for each man. If a soldier fires for record under both state and United States rules, the first three record scores at 200, 300 and 500 yards are his State Record scores, and these scores must be included in his record for United States classification. In other words, a soldier is not permitted to fire two separate series of record scores for the two classifications.

Companies desiring to do so may reload their own ammunition. The component parts of the cartridge will be issued to such companies upon their making proper requisitions.

Attention is called to that part of Paragraph 329, Firing Regulations, as follows:

Preliminary 7th. "One maneuver at a group target, composed of one of each of the figures D, E and F, the *standing figure in the center* and the kneeling and lying figures on its right and left respectively, the distance between the centers of the figures being one yard, etc."

This gives the only correct positions of the silhouettes for record skirmish runs. By mistake the targets were not properly arranged for the skirmish firing during the school at the State Rifle Range, hence this correction.

Companies failing to receive their insignia in a reasonable time after the publication of the consolidated report of the record firing for any season should make requisition therefor through regular channels. Delay in issuing date bars is usually occasioned by the failure of company commanders to report the years of qualification.

THOS. F. COOKE,
General Inspector S. A. P.

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GENERAL ORDERS, 1897.

GENERAL ORDERS } NUMBER 1. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, Jan. 7, 1897.

I. So much of Par. 1, G. O. No. 17, series 1895, as relates to the collar device on the undress coat is amended to read as follows:

The insignia for the officers' undress coat will be as follows:

For all officers of the staff corps and departments, their distinctive insignia, without wreath, one inch high, embroidered in gold or made of gold or gilt metal, fastened to each side of the collar about one inch from its edge and midway of its height.

For all regimental officers crossed rifles one and one-half inches long and one inch high with regimental number in upper angle, embroidered in

gold or made of gold or gilt metal, fastened to each side of the collar, about one inch from its edge and midway of its height. Regimental staff officers, in addition, will wear the distinctive insignia of their department fastened to the collar about one-half of an inch from the regimental device.

For general officers, not belonging to staff corps, and aids-de-camp the word IOWA in letters of gothic condensed design, three-fourths of an inch in height, to be followed by a period, embroidered in gold or made of gold or gilt metal, fastened to each side of the collar one inch from its edge and midway of its height.

II. The undress cap for enlisted men as prescribed by G. O. No. 22, Headquarters of the Army, A. G. O., April 12, 1895, is adopted for the enlisted men of the Iowa National Guard. The ornament will be that now worn with the word IOWA in gothic letters one-fourth inch high on an upward curve above the regimental number. Men belonging to the regimental departments will wear the distinctive insignia of their department in the lower angle of the badge.

III. Officers will provide themselves with the prescribed uniform by February 1, 1897.

IV. Company commanders will make requisition at once for new pattern forage caps. Requisition must show the number of each size required and reach Adjutant-General's office not later than January 20th.

V. The cost of the forage cap and ornaments for enlisted men will be charged against company clothing allowance for 1897.

BY COMMAND OF GOVERNOR FRANCIS M. DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

GENERAL ORDERS }
NUMBER 2. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE. }
Des Moines, January 8, 1897. }

The accompanying report of the Inspector-General is published for the information of the Iowa National Guard.

BY COMMAND OF GOVERNOR FRANCIS M. DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

AMES, Iowa, December 15, 1896.

Adjutant-General, State of Iowa, Des Moines, Iowa:

DEAR SIR—I have the honor to submit the following report for the year 1896:

The School of Instruction for Officers held at the Iowa Agricultural College, Ames, from January 28th to February 22d, inclusive, was more fully attended than the school for the year 1895. During the continuance of the school, the officers gave their undivided attention to study, and their interest was as manifest as during the sessions of the preceding year.

The usefulness of the school, it is believed, was fully demonstrated in the camps of this year by the high character, as well as the uniformity in

methods, of the work done by the several regiments At the close of each session a written examination was had in the studies pursued, and the officers' papers clearly demonstrated the fact that hard work had been done, and that a clear knowledge of the subjects investigated had been acquired, and the foundation laid for a body of officers for our Guard of a high order of attainments.

Colonel H. E. Wilkins was, unfortunately, on account of sickness, unable to be present during the last two weeks of the school. His absence was a great loss to the school of valuable instruction, and was deeply regretted by the student officers, as well as by myself. The following officers were in attendance:

FIRST REGIMENT. General James Rule; Majors C. D. Ham and W. G. Dows; Adjutants George G. Belt, E. E. Reed; Captains F. B. Roziene, F. D. Rennison, F. R. Fisher, G. A. Evans, S. E. Clapp, E. C. Johnson, and Lieutenants N. Colsch, C. A. Danforth, W. H. McCord, R. M. Arey, A. M. Jaeggi, P. W. McRoberts and J. G. Cushing—Total, 18.

SECOND REGIMENT. Colonel J. A. Guest; Majors J. T. Davidson, E. E. Lambert, H. A. Heaslip; Adjutants F. C. Goedecke, J. C. France; Captains W. J. McCullough, C. H. Rinehart, L. J. Rowell, A. C. Norris, R. T. French, J. D. Glasgow, H. H. Caughlan, and Lieutenants F. C. Chambers, W. H. Fulton, T. C. Dalzell, J. N. Houghton, D. W. Harvey, F. W. Bishop, J. H. Matteson, H. T. Kennedy, W. E. McMurray, C. J. Wilson, B. A. Abel, O. M. Cole, and E. F. T. Cherry—Total, 26

THIRD REGIMENT. Lieutenant-Colonel J. C. Loper; Majors R. J. Gaines, M. H. Byers, W. J. Duggan; Captain J. W. Clark, J. E. Devore, I. J. Stalker, S. P. Moore, M. Miller, W. F. Steepy, A. B. Shaw, and Lieutenants A. M. Groom, O. L. Wright, J. J. Ellsworth, C. A. Tracy, C. V. Dinges, Adam Posten, J. T. Posten, J. B. Mariner, A. H. McRoberts, E. C. Peairs, C. O. Davis, L. F. Byler, Fred Baker, and G. A. Read—Total, 21.

FOURTH REGIMENT. Colonel C. E. Foster; Lieutenant-Colonel W. B. Humphrey; Majors I. R. Kirk, S. J. Parker; Captains E. A. Kreger, M. S. Schermerhorn, C. T. Dike, Otto Hille, J. W. Lee, W. T. Chantland, P. O. Refsell, and Lieutenants J. S. Wilson, A. L. Rule, E. H. Brown, G. S. Foster, F. A. Hills, De Forrest Pomeroy, E. P. Gates, Lee Long, H. E. Dyer, Geo. Bass, Wm. Shardlow, F. A. Hoppe, D. Muir, W. B. Swafford, W. H. Wilkinson and W. M. M. Kercher—Total, 27.

I had the pleasure of spending several days in each of the regimental camps, and desire here to acknowledge the courtesy with which I was treated at each of the camps visited. I am especially under obligations to Colonel Mahin for the courtesy of a very soldierly young orderly during my visit in his camp.

I shall briefly summarize my observations in the several camps:

FIRST REGIMENT. Discipline most excellent in camp, and the general attention to duty during a race meeting adjoining was most remarkable and worthy of the highest commendation. Unfortunately, however, some breaches of discipline were committed outside of camp, which were disgraceful to the greatest extent, for the soldier should be as much of a man outside his camp as in it; and the rations supplied were of such a character as to render any further additions unnecessary. Guard duty was very well performed, with an evident desire to improve, and the improvement was marked. Camp grounds were very satisfactory, but too low for healthful

camp if wet weather had prevailed. Drill grounds were most excellent and permitted extended order work being executed in a most satisfactory manner. Ceremonies were well performed, with errors such as must always be expected on account of new personnel among the officers. The exercises on Governor's day were well executed and highly instructive, and clearly demonstrated the fact that our guard is composed of able bodied men, who stand up to their work well, reserving fainting fits for slow drills when plenty of time is allowed for drinking water.

SECOND REGIMENT. Camp grounds altogether too low, flat and contracted. Rains only polluted the ground and could not cleanse it. Troops could not have avoided a great amount of sickness had the camp been occupied many days longer, for the water was so near the surface that it must, if it did not, have soon become seriously polluted by the sewerage. Discipline in the camp fair, outside of camp poor. The uniform should mark the gentleman wherever worn; and while it is true that the noise and horse play indulged in out of camp was free from insult to any, yet it was quite boisterous and gave carpers an opportunity to criticize, and it must be remembered that the soldier is always a subject for slurring remarks from those influenced by personal spite and littleness, as well as those who envy and seek to belittle those who may have the manliness to hold their service ready for their country to be used in those lines which require courage and ability. Guard duty showed a daily improvement under careful instruction, and an evident desire to improve. Captains should remember that their place is with their men in camp, and by their example can aid in the soldierly work of their men and in maintaining a true discipline. It is always difficult for the second in rank to be placed in command of a regiment, but Lieutenant-Colonel Jackson, by the improvement made in the regiment both in drill and discipline, showed himself to be a most capable officer under unusual difficulties.

THIRD REGIMENT. Camp grounds good, but too contracted for working, on the space allowed for drill, more than one battalion at a time. Discipline fine. Guard duty good, with, however, the usual amount of crude work among recruits; improvement was worked for and achieved. Hospital corps superb. Drill good and the extended order work of several of the companies very fine. Major Byers is to be congratulated upon his very efficient out-post work.

FOURTH REGIMENT. Camp grounds ideal, being high and rolling, with best of water for potable purposes, with most delightful bathing facilities. Men can soon recover from fatigue if they can refresh themselves after labor by baths, to be followed by restful sleep. Drill grounds extended and were made full use of by varied and well executed drills. Discipline fine. Guard duty of a high order of excellence. One or two officers, however, assumed a haughty and unauthorized, as well as an unnecessary, bearing towards enlisted men.

The reports of the assistant inspectors are so full that I have refrained from more detailed criticisms, believing that a real effort was made by all to do good work and attain soldierly excellence. However, some parties were noticed in uniform, with shoulder straps, without proper authority to wear such insignia of rank, and in at least one instance the wearer, by his behavior, failed to reflect credit upon the regiment with which he was visiting. The indiscriminate use of shoulder straps is belittling to the

Guard, and none should masquerade as officers. The camps are for work, and more care should be taken that they are not to too great an extent made a mere outing. The use of orderlies is somewhat abused. Orderlies are not personal servants, nor to perform non-military offices. Officers cannot expect to command respect who treat enlisted men discourteously or require them to perform degrading services. An officer who addresses an inferior in a harsh, commanding manner, not only shows his ignorance of military methods, but his lack of all gentlemanly instincts.

The tour of duty at Burlington during the celebration of the semi-centennial of Iowa was most enjoyable, and the good work and soldierly behavior of the battalion of the Second regiment, under the efficient command of Colonel Jackson, was most creditable to themselves as well as to the Guard of the state. I was able to visit the State Rifle Range at Cedar Rapids only for one day and night, but this was ample time to impress me with the great usefulness of this school of practice, the thoroughness of the work done, the absence of everything that in the slightest degree might interfere with the work for which the men had been assembled, and of the fine executive ability of the Inspector-General of Small Arms Practice.

I most respectfully offer the following recommendations:

First.—That the members of the governor's staff be required to perform all the duties belonging to their several positions to as great an extent as is possible. That when on duty they be subject to the same discipline as other members of the Guard, as to dress and attention to duty. They accompany their chief to perform the duties of their several offices, and should never be mere spectators or visitors in camp, but be ever in uniform and ready for duty, unless excused by the chief of staff. They should seek to command the respect of the troops by their officer-like work, and cease to be looked upon as mere ornaments to show the glorious circumstance of war.

Second.—Chaplains should wear the prescribed uniform of their high office, and devote themselves to the service of the men. I am happy to state some fine examples of the good chaplain's work were given in our camps.

Third.—In order that the best results may follow the School of Instruction for Officers, that hereafter no commissions be given, unless the officer first passes a satisfactory examination, proving thereby fitness for the position to which elected, or has passed such an examination as a student at the School of Instruction for the current year.

Fourth.—That each year independent companies desiring to be mustered into the service of the state and to become a part of its National Guard, be allowed to send their captains to the School of Instruction for Officers, without expense to the state, and that vacancies in the guard be filled by the companies whose captains grade highest in their competitive examination. In this way we can have new companies with commanders with some knowledge of the work to be done, and not have the discouraging exhibition of the blind leading the blind. The first few weeks make the company a military body or a mere mob of men, and officers can lead only when they have knowledge superior to their men.

Fifth.—That the dress uniform be abolished. It has been said by a regular officer, "I will defy the world to produce a finer looking soldier than a well set up infantryman in the United States army, in neat fitting

blouse and trousers, campaign hat and gaiters, his leathers well blacked and brasses polished; he looks what he is, a man and a soldier, fit for any duty; adorning his uniform rather than being adorned by it." The same can be said of the Iowa National Guard soldier; but what can we say when he is in the so-called full dress? Would recommend the blue flannel shirts, trousers, campaign hats and leggings be used for the fatigue suit; with the blouse, and cap instead of hat, for dress occasions.

Sixth—That more authority be given to the medical department, in prohibiting methods of work, character of food and cooking, and the use of water on drill, as they may consider best for the good of the Guard. In this connection I desire to call attention to the fact that half cooked beans are almost universally found in our camps, causing a large per cent of the sickness. Sunstrokes are the result of living under changed conditions, and in ignorance on the part of the sufferers of how to adapt themselves to the conditions existing in our camps. To a great extent this may be helped by the surgeons

Seventh.—That members of companies who are attending schools or colleges with military departments be accounted for on company reports as present for drill, who can show certificates of attendance at college drills; if they do not drill at their colleges that they be reported as absent without leave.

Eighth—That a general order be promulgated forbidding carriages, wagons, or horses, upon any and all camp grounds, excepting those in the service of the troops; and that all peddling be prohibited, as well as the distribution of hand bills.

Ninth.—That company drills be prohibited in camp, unless had as extra drills, and all companies requiring such drills in order to be able to take part in battalion drills be mustered out of the state service, and forfeit all per diem pay for services.

Tenth—That more blank cartridges be issued, as fire drill is of the greatest importance, and it is noticeable that in the use of blanks great excitement oftentimes exists. This firing, together with more extended order work, will do much towards disciplining men for fire action, and also enable the men to receive more benefit from their work on the rifle range.

Eleventh.—The inspection at the companies' home stations being so thorough, that the work of the inspectors in camp be restricted to muster in undress uniform, and careful watching and noting the discipline and work done in camp, and especially the efficiency shown by officers on drill.

Twelfth.—That practice marches be made a feature of our yearly work. The enthusiasm of Majors Byers' and Clapp's battalions in their work in out-post duty and field maneuvers proved clearly the fact that the men are anxious for practical work and will most cheerfully undergo great fatigue in carrying out such maneuvers and marches as may be required of them.

Gen. J. W. Forsyth, U. S. A., in his supplementary report for 1895. says: "I feel that I can not too urgently commend the importance of this class of instruction to the consideration of superior authority. Nearly all unite in acknowledging its importance, but I fear that its degree of practical benefit is fully realized by few outside of those who have had opportunity to observe it in practice or to participate therein."

Derrecagaix in "Modern War," says: "The weighty significance of marches, from a tactical point of view, has been recognized in all times

It is only in armies whose discipline is lax that drills relating to marches fall into disuse. Under pretext of humanity, troops are too often permitted to neglect these exercises in time of peace, and the disastrous consequences of this are seen when they come to take the field, when the meagreness of the results attained is a subject of astonishment and disappointment. Unfortunately they are also a sign of impotence, and almost always the prelude to defeat."

Von du Goltz, in "The Nation in Arms," has well said: "An army which marches better than the enemy has a great advantage over him. This arises from the fact that its chief can always concentrate his forces more quickly than his adversary, and thus strike him with superior numbers. A good estimate may be formed of the character of troops by the number of stragglers observed during a hard march. It is especially on such occasions that the influence of discipline makes itself felt. If the fatiguing exercises and the long marches in the time of peace are discontinued, the army will gradually lose correct ideas of what the human frame, inspired by good will, is capable of enduring without serious injury. From year to year, less and less will be required of the men. Officers and soldiers will, by degrees, become habituated to look upon a comparatively trifling fatigue as something extraordinary, and thenceforth this inconsiderable fatigue will indeed become extraordinary, simply by the effect produced upon their minds."

This is not only true of regular soldiers, but as well of the National Guard, for it is well known by those with war experience, that troops inured to fatigue and habituated to the march are already half prepared for war. Other states have already made tests of practice marches and bear testimony to their usefulness. The very disasters attending the marches of the Illinois National Guard proclaim unmistakingly that troops must know how to care for themselves on the road and in the camp, as well as how to drill. Of the practice march of the North Carolina Guard, it was reported: "The march was an unqualified success in every particular. The men entered heartily into the spirit of the occasion from the very start, and the enthusiasm increased each day. There was no straggling, although the weather at times was very hot for the season. The average speed made on the march was near three miles an hour, with a halt of fifteen minutes every hour. Each camp was reached by midday and the afternoons were given to instruction of officers and men in campaigning. The fine results of the practice march, as to instruction in camping, guard duty, cooking, etc., will be far reaching." The troops marched fifty-three miles in five days, and upon the last day were reviewed by the governor.

I desire to call attention to the reports of the several inspectors as submitted, and to express my high appreciation of their good and painstaking work, and the value of their recommendations, which I most fully and cheerfully endorse in every particular.

I regret that I am compelled to make my report before receiving that of the Assistant Inspector-General of the Second Brigade. Brigade Inspectors can not expect to render service of value, unless the subject matter of their observations is placed promptly at the disposal of their superiors. The Inspector-General's Department is not writing history for future use, but reporting facts, as and when they occur, to be used in planning for the

future work and improvement of the Guard, and I regret the details of the work of the Second Brigade can not at this time be placed before you.

The services of Captain H. H. Ketchum, of the Twenty-second Infantry, U. S. A., as inspecting officer under appointment of the War Department, were most profitable to the Guard, and his pleasant manner in associating with the Guard officers was appreciated.

As Assistant Inspector-General, Harry E. Wilkins, Second Infantry, U. S. A., closes his tour of duty with the current year, I desire to express my appreciation of the grand work he has done with our Guard. The influence of his instruction and example in all that is soldierly and officer-like will continue to be felt for years to come, and he takes with him, upon his return to duty with his regiment, the love and respect of all with whom he has been associated, and their best wishes for a future rich in realized ambitions.

I desire to express my high appreciation of the courtesy with which you have been pleased to treat me upon all occasions, and the pleasure with which I have been able to perform my duties.

Respectfully,

JAS. RUSH LINCOLN,
Inspector-General.

GENERAL ORDERS }
NUMBER 3. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE. }
Des Moines, January 16, 1897. }

I. The following record of attendance at drills during the quarter ending December 31, 1896, is published for the information of all concerned:

FIRST REGIMENT.						SECOND REGIMENT.					
Consolidated Report received at General Headquarters January 15.						Consolidated Report received at General Headquarters January 14.					
Company.	Received at Regimental Headquarters	Membership.	No. of Drills.	Average Attendance.	Percentage.	Company.	Received at Regimental Headquarters	Membership.	No. of Drills.	Average Attendance.	Percentage.
F. S. & B.		61				F. S. & B.		63			
A	Jan. 2, 7 a.m.	45	13	45	91.84	A	Jan. 10, 8 a.m.	45	8	38	84.44
B	Jan. 2, 7 a.m.	45	13	45	91.11	B	Jan. 2, 8 a.m.	45	15	45	97.78
C	Jan. 7, 7 a.m.	45	13	45	73.81	C	Jan. 8, 8 a.m.	45	10	35	77.78
D	Dec. 31, 11 a.m.	33	13	33	82.86	D	Jan. 2, 8 a.m.	40	6	18	51.43
E	Dec. 30, 7 a.m.	41	20	38	87.80	E	Jan. 8, 8 a.m.	37	10	27	72.97
G	Jan. 8, 7 a.m.	45	13	45	90.87	G	Jan. 2, 8 a.m.	44	11	37	84.09
H	Jan. 8, 7 a.m.	38	9	38	57.89	H	Jan. 10, 8 a.m.	50	12	33	66.00
I	Mustered out.					I	Jan. 3, 8 a.m.	41	13	33	80.49
K	Jan. 12, 7 a.m.	39	10	42	85.00	K	Jan. 2, 8 a.m.	38	13	37	71.05
L	Jan. 2, 7 a.m.	47	10	35	80.00	L	Jan. 2, 8 a.m.	35	9	25	71.43
M	Jan. 4, 10 a.m.	47	10	30	63.83	M	Jan. 2, 8 a.m.	49	9	25	51.02
N	Jan. 1, 7 a.m.	35	10	28	77.78	N	Jan. 2, 8 a.m.	31	9	20	64.52
Total.....		535	108	81	73.07	Total.....		533	120	30	65.55

THIRD REGIMENT.						FOURTH REGIMENT.					
Consolidated Report received at General Headquarters January 14.						Consolidated Report received at General Headquarters January 12.					
Company.	Received at Regimental Headquarters	Membership.	No. of Drills.	Average Attendance.	Percentage.	Company.	Received at Regimental Headquarters	Membership.	No. of Drills.	Average Attendance.	Percentage.
F. S. & B.		63				F. S. & B.		60			
A	Jan. 8.5 p.m.	54	12	20	37.04	A	Jan. 1.8 a.m.	53	12	25	47.17
B	Dec. 31.2 p.m.	43	12	27	61.29	B	Jan. 2.2 p.m.	50	12	33	66.00
C	Jan. 2.2 p.m.	49	6	27	55.10	C	Jan. 9.8 a.m.	48	6	30	62.50
D	Jan. 2.8 a.m.	48	12	24	70.83	D	Jan. 5.8 a.m.	42	10	31	73.81
E	Jan. 1.9 a.m.	45	5	30	66.67	E	Jan. 2.8 a.m.	40	10	26	73.50
F	Jan. 1.9 a.m.	44	10	25	54.82	F	Jan. 5.8 a.m.	37	3	22	59.46
G	Dec. 31.2 p.m.	46	8	23	69.57	G	Jan. 5.8 a.m.	47	7	29	61.70
H	Jan. 2.4 p.m.	56	11	23	41.07	H	Jan. 2.8 a.m.	46	13	40	86.96
I	Jan. 1.9 a.m.	47	12	33	70.21	I	Jan. 1.8 a.m.	42	3	33	78.57
K	Jan. 6.2 p.m.	40	6	23	80.00	K	Jan. 2.8 a.m.	48	3	42	87.50
L	Jan. 1.9 a.m.	49	12	40	81.63	L	Dec. 31.2 p.m.	53	11	43	79.26
M†	Jan. 5.2 p.m.	51	...	...	.....	M	Jan. 6.8 a.m.	35	12	25	71.43
Total.....		638	103	29	63.02	Total.....		601	107	32	70.57

* Eleven companies. † Mustered-in December 18, 1896. ‡ Excused from drill on account of construction of armory.

II. The percentage of Companies "A" and "H," Third Regiment, and "A," Fourth Regiment, having fallen below fifty per cent, the Regimental Commanders will investigate the causes and report same to this office.

III. The following changes have occurred during the quarter ending December 31, 1896, among the commissioned officers of the Iowa National Guard:

COMMISSIONED—SECOND REGIMENT.

David W. Harvey, Captain Company "D," with rank from October 15, 1896.

Carlton W. Bradley, Second Lieutenant Company "E," with rank from October 22, 1896.

Wilson G. Heaton, Captain Company "M," with rank from December 18, 1896.

Charles Carter, First Lieutenant Company "M," with rank from December 18, 1896.

Hugh C. Stevenson, Second Lieutenant Company "M," with rank from December 18, 1896

FOURTH REGIMENT.

Otto Hille, Captain Company "I," re-elected September 8, 1896, with rank from July 24, 1891.

A. L. Sortor, Captain Company "A," with rank from November 16, 1896.

HONORABLY DISCHARGED—RESIGNED.

October 13, W. H. McCord, First Lieutenant Company "H," First Regiment.

November 16, E. S. Hoag, Second Lieutenant Company "M," Fourth Regiment.

December 12, Frank M. Fuller, First Lieutenant Company "A," Second Regiment.

December 16, Robert T. French, Captain Company "B," Second Regiment.

December 23, William E. Carl, First Lieutenant Company "C," Third Regiment.

IV. Casualties:

Captain Orville C. Servis, Company "H," Fourth Regiment, died October 22, 1896.

V. The following changes have occurred during the quarter among the companies of the Iowa National Guard:

TRANSFERRED.

Company "M," Second Regiment, located at Tipton, transferred to Company "F," First Regiment, December 7, 1896, S. O., No. 90.

MUSTERED IN.

Company "M," Second Regiment, located at Fairfield, December 18, 1896, S. O. No. 96.

MUSTERED OUT.

Company "H," First Regiment, located at Cedar Falls, January 8, 1897, S. O. No. 3.

VI. Leaves of absence granted:

Major J. T. Davidson, Assistant Inspector-General First Brigade, for sixty days to date from November 9, 1896, S. O. No. 85.

Captain George W. Avery, Adjutant Fourth Regiment, for fifteen days to date from November 14, 1896, S. O. No. 86.

Lieutenant Park A. Findley, Additional Assistant Surgeon Third Regiment, for sixty days to date from November 15, 1896, S. O. No. 87.

Captain E. A. Kreger, Company "M," Fourth Regiment, for thirty days to date from November 23, 1896, S. O. No. 89.

Major Frank Lyman, Engineer and Signal Officer First Brigade, for thirty days to date from December 5, 1896, S. O. No. 91.

Second Lieutenant L. F. Blyler, Company "A," Third Regiment, for thirty days to date from December 6, 1896, S. O. No. 94.

VII. Leaves of absence expired:

Second Lieutenant H. E. Dyer, Company "A," Fourth Regiment, November 8, 1896.

Lieutenant A. L. Rule, Battalion Adjutant Fourth Regiment, December 16, 1896.

Second Lieutenant George M. Johnson, Company "M," First Regiment, December 21, 1896.

Captain George W. Avery, Adjutant Fourth Regiment, November 29, 1896.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General

GENERAL ORDERS }
NUMBER 4 }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE,
Des Moines, January 30, 1897. }

I. Paragraph No. V, of General Orders No. 26, November 17, 1896, A. G. O., is hereby revoked as to the examination of officers, failing to attend the School of Instruction, being had at camp.

II. Officers not attending the School of Instruction during its sessions for the year 1897, will be required to take a written examination on the subjects studied at the school, under supervision of the inspecting officers, at their home stations, at the time of their company inspection.

A report of the result of the examination as either "satisfactory" or "unsatisfactory" will be published in general orders

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

GENERAL ORDERS }
NUMBER 5. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, February 6, 1897. }

I. The annual inspection of all companies and regimental bands of the Iowa National Guard, at their stations, is hereby ordered to be held on such dates as may be designated to each company in subsequent special orders.

II. Inspections will be most thorough, with a view to determining the proficiency of officers and non-commissioned officers, the facilities for and manner of caring for state property, and to what degree each company is prepared for active and immediate service. Inspectors will particularly investigate and report upon the following subjects:

1. Strength of company; number present; this will include members in attendance at colleges having military departments, and furnishing certificates from the officers in charge showing compliance with military regulations of such college; number absent with leave; number absent without leave; number residing within one mile of the armory; number residing a greater distance; probable number that could be assembled, fully equipped for active service, within twelve hours from the receipt of order by the Company Commander.

2. Manner of receiving inspectors; ceremony of inspection, care of arms and equipments; care and quality of uniforms; number of complete dress uniforms, serviceable; number of complete fatigue uniforms, serviceable; condition and manner of keeping books and papers; condition and adaptability of armory.

3. Appearance, bearing, discipline and instruction of the company.

4. The instruction, regularity of attendance and proper performance of duty of all non-commissioned officers; whether they have been regularly appointed and have received the proper warrant from the regimental commander; whether they habitually occupy their proper places in the formation of the company and discharge the duties of their positions as prescribed in the regulations; their knowledge of their duties as guides and file closers; they will be examined orally as to their knowledge of drill regulations

(pars. 49 to 248 and 502 to 576 inclusive) and manual of guard duty (pars. 62 to 264 inclusive).

Non-commissioned officers not having their warrants, and not showing proper knowledge of, or attention to their duties will be recommended to their regimental commanders for reduction to ranks.

5. The condition, place and manner of keeping the state property with reference to its security against fire, theft, damage, or use for private purposes. They will verify exhibit of public property with last property return and make detailed report of all shortages.

III. Companies will parade in full dress uniform for the inspection ceremony, at the conclusion of which an interval will be permitted for a change to fatigue uniform.

IV. Company Commanders are directed to have all state property, for which they are accountable, at their armories at the time of the inspection and see that it is arranged in such manner that it may be readily inspected and verified.

V. Officers at the time of making the inspection herein ordered, will also perform the duties of a Board of Survey on such property as may be submitted to them for that purpose by Company Commanders, and property condemned by said Board shall be disposed of at once as ordered under the direction of the Board.

VI. Muster rolls will be sent direct to Company Commanders from this office. They will be prepared in triplicate by entering on them the name of each officer and enlisted man of the organization, with date of rank of officers and date of enlistment of the men. These rolls must contain all the names of the present members of the company appearing on the last muster roll, names of privates to be arranged alphabetically following which will be entered the names arranged alphabetically of all men who have subsequently enlisted up to and including the date of muster, after which will appear the names of those discharged since the last muster, with date and reason for such discharge.

VII. Regimental staff and non-commissioned staff officers and bands will report for inspection and muster with companies nearest their respective stations.

VIII. As a means for the better preparation of their companies for the inspections herein ordered, the attention of all company officers is called to General Orders No. 52, A. G. O., series 1892. Careful attention to the details and requirements of said order will insure a creditable report of the condition of your companies.

IX. Company Commanders are charged with the promulgation of these orders, copies of which must be posted conspicuously in each armory.

X. Company Commanders may arrange with the Inspectors for the hour of inspections.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

GENERAL ORDERS }
NUMBER 6. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, February 16, 1897. }

The report of the General Inspector of Small Arms Practice is published for the information of the Iowa National Guard.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

OFFICE OF THE GENERAL INSPECTOR }
SMALL ARMS PRACTICE, I. N. G., }
Algona, Iowa, February 9, 1897. }

To the Adjutant-General, Des Moines, Iowa:

SIR—I have the honor to submit herewith consolidated report of Small Arms Practice of the Iowa National Guard for the season of 1896.

The reports show that, under the stimulus imparted by the possession and use of the State Range, more and better work has been done than ever before.

The number of men firing at 200 yards, 1,468, is 58 per cent of the entire force, an increase over last year of 319, and exceeds by 100 the best previous record. It only lacks 7 per cent of the U. S. Army record for 1896, which was 65 per cent of the force, but should equal or exceed that figure the coming season.

Ten sharpshooters and 20 marksmen qualified under Army Rules and 19 men are on the rolls who have qualified in these classes in previous years.

Under State Rules we have 206 sharpshooters and 277 marksmen, the percentage of both being much larger than any previous year, which is evidence that the shooting is improving in accuracy. Last season there were 135 sharpshooters and 220 marksmen.

Seven hundred and thirty-four men, 29 per cent, completed the state course, and the general figure of merit is 37.2.

The First Brigade has 705 men firing, 315 completing the state course and a figure of merit of 35.2.

The Second Brigade, with less men, leads in each item, having 762 men on the range, 418 completing the state course and a figure of merit of 40.5.

The Fourth Regiment is still in the lead with 454 men, 71 per cent firing, 252 completing the state course and a figure of merit of 48.8.

The Third Regiment is a close second, 421 men, 63 per cent, firing, 202 completing the state course and a figure of merit of 47.6.

The First Regiment follows with 307 men firing, 165 completing the course and a figure of merit of 31.0, an increase of almost 100 per cent in the last item.

The Second Regiment fired 283 men, 112 completed the course and has a figure of merit of 21.7, not so well as they have done in the past.

Company E, Third Regiment (Captain Mount) again surpasses itself with a figure of merit of 166.2. Every member of the company completed the firing at 200 yards and 43 of the 45 finished the state course.

Then follows, in the same order as last year, company M, Third Regiment (Captain Clark) with 168.6, and Company C, Second Regiment (Captain Tillie) 102.5.

Company C, First Regiment (Captain Evans) instructed every man at 200 yards, while Companies K, First (Captain Cooper) and D, Fourth, (Lieutenant Parker) each had only one man who failed to practice. Several other companies are entitled to credit for the large percentage of their members firing.

Every company files a report but there are many cases where they were late, which seems unnecessary. The old blanks for company reports furnished this year, caused many errors and considerable delay, as the instructions printed upon them do not agree with the regulations now in force.

Eleven companies failed to fire 50 per cent of their men at 200 yards, viz.: First Regiment, A, B, G and L; Second Regiment, B, D, E and G; Third Regiment, A, F and I. Of these companies, B and G, First Regiment, and F and I, Third Regiment, only lack from one to two men each. Companies A, First, and D, Second, make no excuse. Company L, First reports, eighteen days after due, "range planted to corn" and *thinks* they will do some firing next season. B, Second, reports, fifteen days late, "no range." Company E, second, reports range five miles from town, and hope to have a new one for next season. G, Second, promise to fire for record next season and had 30 men fire preliminary this season. A, Third, reports only had use of range for November. One captain says no more of his men could fire as they would lose their situations if they did, a peculiar state of affairs.

Some of these companies are old offenders and have never paid any apparent attention to the requirements imposed upon them by G. O. No. 13, A. G. O. series 1895. I do not believe there is a company in the state which could not fire 50 per cent of its men at 200 yards each season if the proper effort was made by the company commander. How long this state of affairs will be allowed to continue is a question which I would respectfully submit for the consideration of the Commander-in-Chief.

A few failures to apply the 40 per cent rule at 200 yards and to report dates for date bars earned are still noted.

Many complaints by company commanders of their inability to get ammunition promptly have been made during the season, and in some cases companies have purchased ammunition rather than wait. I am strongly of the opinion that the year's supply should be ready for delivery prior to the opening of the season and forwarded, to the extent of the allowance, as fast as requisitions are sent in. Apparent negligence in furnishing supplies, or information where delay is necessary, is certain to be followed by a loss of interest on the part of the line officers and men. On the other hand, company commanders should not wait until the last moment to forward requisitions, but send them in twenty to thirty days before the supplies are needed.

There were competitions at both the First and Fourth regimental camps; the usual interest being manifested in the results.

It appears to be a general desire that the spring school of instruction at the State Range be followed by a competition in the fall and I would respectfully recommend that it be introduced this year.

Difficulties having developed which would interfere with the proposed plan of having the school at the State Rifle Range by regiments, lasting four weeks, I would respectfully recommend the general plan of last year and the fore part of June as a suitable time.

The reports of the Fourth Regiment and the Second Brigade were delayed by the illness of the Inspector of Small Arms Practice of the regiment. About the usual number of errors were corrected.

Trusting that the renewed impetus will continue until we can show an average proficiency equal to the marksman's grade, I remain,

Very respectfully, your obedient servant,

THOS. F. COOKE,

Colonel and General Inspector Small Arms Practice.

UNITED STATES ARMY RULES.

SHARPSHOOTERS.

FIRST BRIGADE.

No.	NAME	RANK	Co.	REGIMENT.	No. of qualifications.	Score.
1	Lambert, Frank.....	Sergeant.....	O	Second..	5	590
2	Ross, J. O.....	Sergeant.....	E	Third...	1	585
3	Ross, H. W.....	Private.....	E	Third...	1	585
4	Overholser, F. E.....	Corporal.....	E	Third...	1	581
5	Tillie, John.....	Captain.....	O	Second..	5	574
6	Shaw, W. T.....	Corporal.....	E	Third...	5	568
7	Lane, H. O.....	Sergeant.....	M	Third...	1	556

SECOND BRIGADE.

1	Walsh, M. J.....	Sergeant.....	F	Fourth..	2	558
2	Ward, W. E.....	Sergeant.....	F	Fourth..	1	540
3	Burbank, Fred.....	Private.....	M	Fourth..	1	508

MARKSMEN.

FIRST BRIGADE.

1	Logan, J. E.....	Corporal.....	M	Third...	1	484
2	Palmer, H. W.....	Lieutenant, Bat. Adj.....	L	Third...	1	470
3	Bolt, B. D.....	Private.....	M	Third...	1	401
4	Shuey, J. J.....	Sergeant.....	M	Third...	1	398
5	Deighton, H. E.....	Private.....	E	Third...	1	374
6	O'Day, D.....	Private.....	E	Third...	1	373
7	Coulter, S. W.....	Private.....	E	Third...	1	370
8	Hefner, G. S.....	Private.....	E	Third...	1	364
9	Gardner, John E.....	Private.....	I	Second..	1	364

SECOND BRIGADE.

1	Kehm, George E.....	Private.....	G	Fourth..	1	407
2	Martin, Thomas.....	Private.....	L	Fourth..	1	394
3	Jackson, Roy H.....	Sergeant.....	L	Fourth..	1	386
4	McMurray, W. E.....	Private.....	F	Fourth..	1	386
5	Chantland, W. T.....	Captain.....	G	Fourth..	2	380
6	Sackrider, O. I.....	First Lieutenant.....	M	First...	1	380
7	Del Fosse, Eugene.....	Private.....	L	Fourth..	1	379
8	Foster, G. S.....	Captain.....	F	Fourth..	1	379
9	Hackman, L. O.....	Private.....	F	Fourth..	1	378
10	Rhodes, Daniel.....	Second Lieutenant.....	G	Fourth..	1	376
11	Johnson, E. C.....	Captain.....	M	First...	1	372

IOWA RULES.

SHARPSHOOTERS.

INSPECTORS SMALL ARMS PRACTICE.

No.	NAME.	RANK.	Co.	No. of quali- fications.	Score.
1	Evans, W. H.	Major, 1st Brig.	...	8	188
2	Cooke, Thos. F.	Colonel, General Inspector	...	8	178
3	Thornburg, D. A.	Major, 2d Brig.	...	8	178

FIRST REGIMENT.

1	Meierkord, S.	First Sergeant.	I	4	188
2	Fisher, F. E.	Captain.	B	1	181
3	Cummings, Jas.	Sergeant.	I	3	185
4	Reichmann, E. H.	Sergeant.	K	3	183
5	Sackrider, C.	First Lieutenant.	M	3	189
6	Henderson, J. K.	Private.	E	1	179
7	Patterson, E. B.	Private.	M	1	178
8	Jack, W. A.	Private.	G	1	177
9	Keeley, S.	Private.	M	1	177
10	Rogan, Daniel.	Corporal.	I	1	175
11	Freeburg, H. M.	Private.	D	1	174
12	Evans, G. A.	Captain.	O	1	174
13	Casey, J.	Sergeant.	I	3	174
14	Reichmann, G. W.	Corporal.	K	1	173
15	Fitzgerald, W. E.	Corporal.	K	1	173
16	Russell, D.	Private.	K	1	173
17	Doxie, P. M.	Private.	K	1	171
18	Johnson, E. C.	Captain.	E	1	171
19	Shaw, F. S.	Sergeant.	M	3	171
20	Davenport, E.	Sergeant.	K	1	170
21	Rennison, F. D.	Captain.	H	1	170

SECOND REGIMENT.

1	Tillie, John	Captain.	O	7	186
2	Martin, O. J.	Sergeant.	H	1	183
3	Lambert, Frank.	Sergeant.	O	7	183
4	Millett, Ed.	Sergeant.	F	3	180
5	Pritchett, John	Private.	O	3	180
6	Howard, J. S.	Corporal.	F	1	180
7	Hannan, Ben	Musician.	H	1	184
8	Hollingsworth, L.	Sergeant.	C	1	181
9	Chambers, F. O.	Lieutenant.	D	3	181
10	Hanley, Chas. P.	Private.	F	1	180
11	Smeent, Jake	Sergeant.	O	3	180
12	Davis, H. W.	Lieutenant.	F	3	178
13	Ruckdeschel, E.	Musician.	O	1	178
14	Page, E. E.	Sergeant.	D	1	178
15	Brookhart, S. W.	Corporal.	D	1	178
16	Garner, J.	Private.	F	3	178
17	Fox, Sam	Sergeant.	O	3	178
18	Dolson, Frank	Lieutenant.	O	3	178
19	Bartlett, O. H.	Private.	O	4	175
20	Robertson, Louis	Corporal.	O	1	175
21	Hoopes, Fred	Corporal.	O	4	175
22	Horton, F.	Private.	O	1	174
23	Austin, P.	Sergeant.	O	3	173
24	Erb, Edward	Private.	O	1	171
25	Timm, Chas.	Corporal.	O	3	171
26	King, E. R.	Corporal.	O	4	170
27	Frack, Chas.	Private.	O	1	170
28	Pritchett, Ed.	Sergeant.	F	3	170
29	Hoffmeister, Sam.	Sergeant.	F	3	170
30	Ellis, Rosco	Private.	F	1	170

IOWA RULES—SHARPSHOOTERS.

THIRD REGIMENT.

No.	NAME.	RANK.	Co.	No. of qualifi- cations.	Score.
1	Logan, Guy E.	Second Lieutenant.	M	3	202
2	Bo-s, J. O.	Sergeant.	E	4	197
3	Baker, Ben.	Sergeant Major, Third Bat.	E	3	196
4	Ross, H. W.	Private.	E	3	195
5	Williams, L. A.	Sergeant.	E	4	192
6	Mount, O. V.	Captain.	E	7	192
7	Shaw, W. T.	Corporal.	E	4	190
8	Overholser, F. E.	Corporal.	E	3	190
9	O'Day, D.	Private.	E	3	189
10	McRoberts, A. H.	Lieutenant.	E	6	189
11	Walters, W. H.	Lieutenant.	E	7	188
12	Stalker, I. J.	Captain.	E	3	188
13	Burnett, A. E.	Private.	G	1	188
14	French, W. H.	First Lieutenant.	H	3	187
15	Lane, H. C.	Sergeant.	M	3	187
16	Edson, L. I.	First Lieutenant.	M	3	187
17	Arnold, F. V.	Private.	L	3	186
18	Overman, A.	Sergeant.	B	6	186
19	Palmer, R. P.	Private.	M	3	184
20	Doggett, A. A.	Sergeant.	B	3	184
21	Moore, Lee.	Private.	B	3	184
22	Elrick, H.	Private.	B	3	184
23	Posten, J. T.	First Lieutenant.	B	3	184
24	Ross, L. D.	Private.	M	1	183
25	Zuber, T. F.	Private.	M	1	183
26	Logan, J. E.	Corporal.	M	3	183
27	Coulter, S. W.	Private.	E	1	183
28	Baker, J. D.	Sergeant.	B	3	182
29	Moore, S. P.	Captain.	B	3	183
30	Atherton, Charles P.	Private.	M	1	181
31	Posten, A. D.	Second Lieutenant.	B	3	181
32	Smith, J. B.	Private.	E	1	181
33	Culp, O.	Private.	E	3	181
34	Whistler, H.	Private.	E	3	180
35	Deighton, H. E.	Private.	L	1	179
36	Roberts, W.	Corporal.	G	3	178
37	Bolt, B. D.	Private.	M	1	178
38	Shuey, J. J.	Sergeant.	M	3	178
39	Clark, J. W.	Captain.	M	3	177
40	Williams, F. S.	Corporal.	B	1	177
41	Coffman, A. L.	Private.	E	1	177
42	Palmer, H. W.	Lieutenant, Battalion Adj.	L	3	177
43	Van Arnam, F. W.	Sergeant.	L	1	176
44	Mariner, J. B.	Lieutenant, Com'y		3	176
45	Nordquist, H.	Corporal.	M	1	176
46	Windsor, James.	Private.	M	1	176
47	Ritner, P. E.	Private.	E	1	176
48	Replogle, W. H.	Musician.	E	3	176
49	Hefner, G. S.	Private.	E	1	176
50	Sanma, F.	Private.	E	3	176
51	Fletcher, E.	Private.	E	1	175
52	Hullett, A.	Private.	M	1	175
53	Smith, F. S.	Private.	M	1	175
54	Miller, J.	Sergeant.	G	1	175
55	Davis, Roy.	Private.	E	1	175
56	Smith, W. H.	Private.	E	1	175
57	Hawkins, O.	Sergeant.	M	3	174
58	Carey, George A.	Private.	E	1	174
59	Oline, O. L.	Private.	E	3	174
60	West, O. M.	Private.	E	3	174
61	Clift, James.	Private.	E	1	174
62	Brooks, H.	Private.	E	1	174
63	Smith, A. T.	Private.	B	1	173
64	Ohlschlager, W. A.	First Lieutenant.	G	3	173
65	Chatterton, E. J.	Private.	B	3	173
66	Morgan, John.	Private.	L	1	173
67	Bernard, B. O.	Private.	B	1	173
68	Dailey, W.	Private.	L	1	173
69	Smith, A. M.	Corporal.	E	1	173
70	Coloneus, O. P.	Private.	E	1	172
71	Fletcher, J. H.	Sergeant.	E	1	172

IOWA RULES—SHARPSHOOTERS.

THIRD REGIMENT—CONTINUED.

No.	NAME.	RANK.	Co.	No. of quali- fications.	Score.
73	Cook, H. D.	Private.	M	1	173
73	Baker, Bert.	Private.	B	1	173
74	Hiett, William.	Private.	M	1	173
75	Pryor, W. O.	Captain.	B	3	171
76	Davey, H. E.	Sergeant.	L	3	171
77	Redfern, E.	Private.	E	3	171
78	Cox, O.	Private.	M	1	171
79	Cozad, J. V.	Private.	M	1	171
80	Peterson, F.	Corporal.	M	3	170
81	Olaver, F. E.	Private.	L	1	170
82	Tomlinson, F.	Private.	M	1	170
83	Socksleger, M. D.	Private.	M	3	170
84	Newell, William.	Sergeant.	B	1	170
85	Ross, C. B.	Sergeant.	M	1	170

FOURTH REGIMENT.

1	Parker, W. B.	Lieutenant.	D	3	191
2	Chantland, W. T.	Captain.	B	3	190
3	Banyard, J. E.	Captain.	D	3	189
4	Hood, Fred W.	Sergeant.	B	3	188
5	Magle, John.	Private.	D	1	187
6	Walsh, M. J.	Sergeant.	F	5	187
7	Burbank, Fred.	Private.	M	1	187
8	Ward, W. E.	Second Lieutenant.	P	1	185
9	Smith, W. F.	Sergeant.	V	1	185
10	Martin, Thomas.	Private.	L	3	183
11	Ringland, E. A.	Second Lieutenant.	I	3	183
12	Kehm, George O.	Private.	G	1	183
13	Gates, I. W.	Private.	G	3	183
14	Hoag, E. S.	Lieutenant.	M	1	183
15	Oowles, O. M.	Private.	O	1	183
16	Gardner, I. J.	Private.	G	3	183
17	Bolster, L. A.	Private.	M	3	179
18	Smith, O. A.	Private.	H	1	179
19	Brubacher, I. O.	Sergeant.	A	1	179
20	Stevens, Fred.	Private.	I	3	178
21	Jackson, Roy H.	Sergeant.	K	1	178
22	Grout, Charles.	Corporal.	L	1	178
23	Larson, Konnet.	Private.	K	1	177
24	Hills, Fred A.	First Lieutenant.	C	3	177
25	Rhodes, Daniel.	Second Lieutenant.	H	3	175
26	McMurray, W. E.	Private.	O	1	175
27	Brown, O. F.	Corporal.	V	3	175
28	Burbank, E. T.	Private.	C	3	175
29	Wicham, O. E.	Sergeant.	F	3	175
30	Serris, O. C.	Captain.	H	3	175
31	Gooch, Harry A.	Second Lieutenant.	O	1	175
32	Dissmore, E.	Sergeant.	A	1	175
33	Stewart, J. A.	Sergeant.	O	1	175
34	Gates, E. P.	First Lieutenant.	A	3	175
35	Campbell, F. E.	Corporal.	G	1	173
36	Foster, George S.	Captain.	G	1	173
37	Riley, W. H.	Private.	F	1	173
38	Holbrook, B. O.	Sergeant.	F	1	173
39	De Fosse, E.	Private.	M	3	173
40	Lake, James H.	Private.	L	3	173
41	Ronebright, F. A.	Private.	H	3	174
42	Kneedler, O. A.	Sergeant.	O	1	174
43	Armstrong, H. O.	Corporal.	H	3	174
44	McKean, John.	First Lieutenant.	K	1	173
45	Donohoe, J. E.	Corporal.	B	3	173
46	Hackman, L. O.	Private.	B	3	173
47	Stevenson, J. O.	Corporal.	F	3	173
48	Dickey, J. W.	Sergeant.	F	3	173
49	Roddis, O. S.	Private.	M	1	173
50	Hollister, G. H.	Sergeant.	L	3	173
51	Taylor, William.	Private.	H	3	173
52	Thornburg, L. A.	Corporal.	E	3	173
53	Muir, D.	Lieutenant.	D	1	173

IOWA RULES—SHARPSHOOTERS.

FOURTH REGIMENT—CONTINUED.

No.	NAME.	RANK.	No.	No. of qualifi- cations	Score.
54	French, J. W.	Private	D	1	173
55	Doggett, John O.	Private	M	1	173
56	Kreger, E. A.	Captain	M	1	171
57	Burbank, H.	Private	M	1	171
58	Pomeroy, De Forrest.	First Lieutenant	L	2	171
59	Drake, F. B.	Private	H	1	171
60	Brokaw, E. E.	Private	B	2	171
61	Donohoe, Joe.	Corporal	B	1	170
62	Dutton, B. E.	Private	B	1	170
63	Dally, H.	Private	O	1	170
64	Borkley, H. J.	Sergeant	F	1	170
65	Burgett, J. L.	Private	M	2	170
66	Faeth, J. J.	Corporal	L	1	170
67	Keller, A. H.	Lieutenant	K	1	170

MARKSMEN.

FIRST REGIMENT.

1	Truesdell, M. H.	Private	H	1	168
2	May, Paul D.	Corporal	I	1	168
3	Crawford, H. E.	Sergeant	G	2	165
4	Simons, E. B.	Sergeant	D	1	165
5	Sawdey, O. A.	Corporal	H	2	165
6	Sanders, G. W.	Corporal	G	1	163
7	Robinson, F. A.	Corporal	H	2	161
8	Gury, J. A.	Second Lieutenant	B	1	160
9	Wilson, Alonso	Private	H	1	159
10	Arey, E. M.	Lieutenant	M	2	159
11	Pollard, Bert	Private	H	1	158
12	Nietzel, Fred	First Sergeant	M	1	158
13	Ebersole, W. B.	Private	K	2	157
14	Mattinger, George W.	Corporal	L	2	157
15	Morgan, O. D.	Sergeant	H	2	157
16	Sutton, A. A.	Corporal	L	2	156
17	Hahn, F. K.	Sergeant	H	1	153
18	Ingersoll, E. M.	Private	K	1	153
19	Hager, John H.	Sergeant	I	2	153
20	Marshall, F. S.	Private	L	1	153
21	Leflingwell, Frank	Corporal	I	1	151
22	Gilbertson, H. A.	Private	I	2	150
23	Nims, John	Private	M	1	150
24	Godwin, J. O.	Sergeant	L	2	150
25	Young, C. F.	Second Lieutenant	G	2	149
26	McRoberts, P. W.	First Lieutenant	K	2	149
27	Hofius, George	Private	M	1	149
28	Tilson, D. E.	Corporal	G	2	148
29	Lawler, E. T.	Private	M	1	148
30	Litis, F. L.	Sergeant	E	1	148
31	De Lacy, C. J.	Private	I	2	148
32	Davies, Will	Private	M	1	147
33	Winn, J. M.	Private	K	2	147
34	Ahrens, J. B.	Corporal	L	1	146
35	Ross, H. G.	Second Lieutenant	K	1	146
36	Machamer, A. U.	Sergeant	K	1	146
37	Traer, J. F.	First Lieutenant	G	2	146
38	Nevins, W. M.	Private	K	1	145
39	Wright, Frank	Corporal	M	1	144
40	Prahn, Peter	Private	M	1	144
41	Ashby, W. O.	Private	O	1	143
42	Colsch, Nick, Jr.	First Lieutenant	I	2	143
43	Whitson, Levi	Private	M	1	143
44	Thome, M. L.	Sergeant	A	1	142
45	Hallbaum, H. F.	Musician	D	1	141
46	Morton, B. A.	Private	D	1	141
47	Kepler, B. F.	Private	O	1	141
48	Atherton, Loyd	Musician	M	1	141
49	Boziane, F. B.	Captain	D	1	141
50	Roche, E.	Private	M	1	140
51	Muckler, W. F.	Private	K	1	140

IOWA RULES—MARKSMEN.

FIRST REGIMENT—CONTINUED.

No.	NAME.	RANK.	Co.	No. of quali- fications.	Score.
52	Dudley, M.	Private	K	1	140
53	Taylor, H. E.	Private	L	1	140
54	Willis, Fred.	Private	H	1	140
55	Waud, T.	Private	K	1	140
56	Cooper, C. J.	Captain	K	1	139
57	Lodestain, George F.	Private	M	1	139
58	Ebert, M. O.	Corporal	K	1	139
59	Klein, F. O.	Private	M	1	137
60	Fairbrother, Robert L.	Private	D	1	139
61	Herrick, Charles	Private	M	1	139
62	Muckler, A. L.	Sergeant	E	1	138
63	Lambert, W. D.	Private	K	1	138
64	Baird, B. E.	Private	D	1	138
65	Kelffer, H. W.	Private	G	1	137
66	Robey, F.	Corporal	K	1	137
67	McCormick, J. A.	Private	K	1	137
68	Baird, F. S.	Private	G	2	137
69	Woods, Clinton O.	Sergeant	M	1	137
70	Weatherwax, W. W.	Private	D	1	137
71	Moore, E. R.	Second Lieutenant	M	1	136
72	Bookwalter, A. G.	Private	D	1	136
73	Thompson, H. S.	Private	K	1	136
74	Hart, William S.	Captain	K	2	135
75	McIntyre, F. J.	Private	I	1	135
76	Dean, C. N.	Musician	K	1	135
77	Suthers, Wilsie A.	Corporal	M	1	135
78	Klingaman, W.	Sergeant	B	1	135

SECOND REGIMENT.

1	Wilde, W. S.	Sergeant	D	1	165
2	Hixson, O.	Private	H	1	162
3	Norris, A. O.	Captain	K	2	162
4	Link, A. G.	Private	C	1	160
5	Plambeck, O. H.	Sergeant-Major	K	1	159
6	Bond, U. S.	Private	O	1	158
7	Jones, Ed. H.	Private	A	1	158
8	Houglund, O. A.	Sergeant	H	1	155
9	Gardner, John E.	Private	I	1	153
10	Case, Miles W.	Private	K	1	153
11	Moler, Asa	Private	I	1	152
12	Penick, H. O.	Captain	H	1	150
13	Manhardt, Dan	Private	C	1	150
14	Murphy, J. E.	Lieutenant	O	4	150
15	Adams, A. E.	Corporal	H	1	147
16	Seiler, Ed.	Private	C	1	147
17	Flanders, O. E.	Sergeant	H	1	147
18	Gillispie, W. A.	Corporal	H	1	146
19	Atkins, F.	Private	F	1	146
20	Heltz, Wm.	Private	K	1	145
21	Peck, Maurice K.	Private	K	2	145
22	Thornburg, B.	Sergeant	I	1	144
23	Martin, Chas. A.	Private	K	1	142
24	Anderson, E. S.	Private	H	1	142
25	Amborn, A.	Private	F	1	141
26	Nelswanger, J.	Private	D	1	140
27	McDonald, M.	Private	K	1	139
28	Roth, Geo. W.	Sergeant	K	2	133
29	Fox, Chas.	Private	O	1	132
30	Chambers, Chas. B.	Private	F	1	132

THIRD REGIMENT.

1	Lange, J. O.	Sergeant	L	2	165
2	Steepey, W. F.	Captain	C	2	165
3	Olson, O. G.	Private	E	2	165
4	Foster, Chas.	Private	I	1	162
5	Hindman, F. E.	Private	O	1	161
6	Campbell, Jno	Private	B	1	161
7	Fruehling, Joe	Private	B	1	161

IOWA RULES—MARKSMEN.

THIRD REGIMENT—CONTINUED.

No.	NAME.	RANK.	Co.	No. of qualifications.	Score.
8	Randell, U. S.	Private	O	1	163
9	Rubey, F. E.	Sergeant	C	1	162
10	Newsome, D. S.	Sergeant	H	3	161
11	Martin, H. W.	Private	G	1	161
12	Baker, S. W.	Private	B	2	161
13	Benford, O. H.	Musician	E	2	161
14	Abbey, A.	Private	E	2	160
15	Burnett, B. E.	Second Lieutenant	E	1	160
16	Moore, J. L.	Second Lieutenant	G	2	160
17	Wilcox, J.	Private	L	1	159
18	Bender, S.	Sergeant	B	1	159
19	Baker, S. O.	Private	K	1	158
20	Edinburn, J.	Private	B	1	158
21	Chapman, W. S.	Private	G	1	157
22	Andrews, P.	Private	L	1	156
23	Kams, H. G.	Sergeant	B	1	156
24	Dunn, Chas.	Corporal	K	2	156
25	Parks, W. R.	Private	E	1	156
26	Kastman, J. H.	Musician	M	1	153
27	Morkey, Jos.	Private	M	1	153
28	Dykes, Frank	Private	M	1	153
29	Bray, Frank O.	Private	I	1	153
30	Cook, E. E.	Private	L	1	151
31	Mathews, J. E.	Private	L	1	151
32	Breslin, J.	Private	B	1	151
33	Brown, T. A.	Second Lieutenant	O	2	150
34	Hardy, C. N.	Corporal	B	1	150
35	Kirkpatrick, T. E.	Musician	G	1	150
36	Healvilain, John W.	Corporal	H	2	150
37	Williams, R.	Private	L	1	149
38	Wilson, W. W.	Private	H	1	148
39	Taylor, E. M.	Private	H	2	147
40	Huntoon, J.	Corporal	H	1	147
41	Durlin, H.	Private	H	1	147
42	Hunter, L. L.	Private	E	2	146
43	Ohlschlager, C. A.	Private	G	1	146
44	Jones, G.	Private	E	2	145
45	Bartley, D. M.	Private	E	1	145
46	Culp, W. E.	Private	E	2	145
47	Dickinson, C. O.	Private	L	1	145
48	Baldwin, R. O.	Corporal	L	1	144
49	Lovelett, Frank	Private	K	1	144
50	Snuffin, H. R.	Corporal	M	1	143
51	Kerrihard, George	Private	M	2	142
52	Hunter, F. H.	Private	M	1	142
53	Clark, B. A.	Private	I	1	142
54	Palmer, Vincent	Private	M	1	142
55	Cresswell, William	Private	B	1	142
56	Louis, W.	Private	B	1	141
57	Judson, George L.	Musician	L	1	140
58	Cleaver, Charles	Private	M	2	140
59	Tipton, J. H.	Private	O	1	140
60	Tyler, J. M.	Private	O	1	140
61	Lane, Ed.	Private	M	2	139
62	Jones, F. E.	Corporal	H	1	138
63	Hull, J. A.	First Lieutenant	H	1	138
64	Lathrop, I.	Private	B	1	138
65	Cresswell, J. O.	Private	H	1	138
66	Cole, F. L.	Private	E	2	137
67	Evans, F. E.	Sergeant	G	1	137
68	Wilkins, J. N.	Corporal	O	1	137
69	Burnett, W. H.	Sergeant	H	2	137
70	Tinley, M. A.	Sergeant	L	1	136
71	Windell, J. H.	Private	L	1	135
72	Mergen, J. P.	Private	L	1	135
73	Orandell, E. L.	Sergeant	L	1	135
74	Gregory, A. L.	Private	M	2	135
75	Wilson, G. W.	Sergeant	O	1	133

IOWA RULES—MARKSMEN.

FOURTH REGIMENT.

No.	NAME.	RANK.	Co.	No. of quali- fications.	Score.
1	Dering, Bert.....	Musician.....	G	1	149
2	Trusty, C. E.....	Private.....	G	1	147
3	Lee, J. W.....	Captain.....	D	1	146
4	Beebe, E. A.....	Sergeant.....	G	1	145
5	Reynolds, C. H.....	Sergeant.....	D	1	143
6	Krieger, W. T.....	Musician.....	G	2	141
7	Coffman, A. L.....	Private.....	K	1	141
8	Pringle, F. G.....	Second Lieutenant.....	M	1	141
9	Baker, George H.....	Private.....	O	1	141
10	Mogle, U. G.....	Private.....	K	2	140
11	Colburn, E. L.....	Private.....	D	1	140
12	Sherman, Day.....	Sergeant.....	D	1	140
13	Tyler, R. A.....	Musician.....	D	1	139
14	Hanks, F. O.....	Sergeant.....	M	3	139
15	McMurray, W. B.....	Corporal.....	F	1	139
16	Otis, Charles.....	Private.....	B	1	138
17	Chase, E.....	Private.....	F	1	137
18	Dutcher, C. E.....	Private.....	O	1	137
19	Kinney, E. M.....	Private.....	G	2	136
20	Knudson, C. O.....	Private.....	G	2	136
21	King, R. O.....	Captain.....	K	2	134
22	Refsell, P. O.....	Corporal.....	M	1	134
23	Shaw, J. E.....	Private.....	D	1	133
24	Ashworth, William.....	Private.....	G	1	133
25	Campbell, D. R.....	Sergeant.....	H	2	131
26	Mahoney, Colfax W.....	Private.....	G	1	131
27	Poyer, O. B.....	Lieutenant.....	A	1	129
28	Long, A. L.....	First Lieutenant.....	O	1	129
29	Rass, G. E.....	Private.....	D	1	129
30	Fults, D. L.....	Private.....	G	3	129
31	Topplings, H. F.....	Private.....	G	1	128
32	Snook, C. A.....	Private.....	B	1	128
33	Workman, F. I.....	Private.....	G	2	128
34	Keltz, H. E.....	Corporal.....	F	3	128
35	Boals, L. F.....	Sergeant.....	K	2	128
36	Mueller, O. O.....	Private.....	M	1	127
37	McDowd, J.....	Private.....	M	1	127
38	Russell, Henry.....	Corporal.....	I	3	126
39	Stewart, George.....	Corporal.....	H	2	126
40	Davenport, John A.....	Private.....	G	1	126
41	Brownell, A. O.....	Private.....	K	1	126
42	Armstrong, F. L.....	Private.....	M	3	126
43	Davis, F. E.....	Sergeant.....	I	1	126
44	Feller, Frank H.....	Private.....	L	1	125
45	Williams, G. H.....	Private.....	M	4	125
46	Hall, R. W.....	Captain.....	I	2	125
47	Hile, Otto.....	Corporal.....	O	1	124
48	Bentley, F. J.....	Corporal.....	M	1	124
49	Payton, J. A.....	Private.....	M	1	124
50	Littlefield, F.....	Private.....	M	1	123
51	Raw, E. J.....	Sergeant.....	H	2	123
52	Ross, James.....	Corporal.....	L	1	123
53	Hamilton, H. D.....	Sergeant.....	E	1	123
54	Beach, S. L.....	Sergeant.....	M	1	123
55	Denslow, F. E.....	Private.....	I	1	123
56	Sargent, M.....	Private.....	O	1	123
57	Bell, J. R.....	Private.....	H	1	123
58	Hills, Charles S.....	Private.....	O	2	121
59	Bute, G. E.....	Private.....	H	2	121
60	Coleman, C.....	Private.....	L	2	121
61	Tomkins, Harry D.....	Private.....	H	2	121
62	Deuchell, George.....	Private.....	L	2	121
63	Carpenter, Roy.....	Sergeant.....	F	1	120
64	Engler, F. O.....	Corporal.....	K	2	120
65	Starr, Freeman.....	Musician.....	K	1	120
66	Pray, L. O.....	Private.....	G	1	120
67	Horton, A. F.....	Sergeant.....	H	1	120
68	Chapman, H. D.....	Corporal.....	G	1	120
69	Pruess, John F.....	Musician.....	M	1	120
70	Kennedy, A. E.....	Captain.....	L	1	120
71	Kirk, W. A.....	Private.....	L	1	120

IOWA RULES—MARKSMEN.

FOURTH REGIMENT—CONTINUED.

No.	NAME.	RANK.	Co.	No. of qualifications.	Score.
72	Smith, F. O.	Corporal	L	1	138
73	Ohase, William	Corporal	H	3	138
74	Googin, Wilbert G.	Private	H	2	138
75	Hill, O. G.	Private	M	1	138
76	Hornibrook, F.	Private	M	1	138
77	Fisher, M. F.	Private	M	2	138
78	Fraxier, O. J.	Private	O	1	137
79	Phillips, Albert A.	Private	H	1	137
80	Hanks, Erastus O.	Private	H	1	137
81	Huebner, G. F.	Private	G	1	137
82	Hogan, V. J.	Private	M	1	137
83	Elkins, R. H.	Private	L	2	137
84	Beebe, H. W.	Sergeant	K	1	137
85	Evans, D. W.	Private	O	1	136
86	Hackett, F. E.	Private	E	1	136
87	Weiss, H. C.	Private	H	1	136
88	Tackaberry, R. O.	Private	H	1	136
89	Maltby, H. W.	Corporal	M	1	135
90	Farr, J.	Private	M	1	135
91	Simons, O. E.	Private	O	2	135
92	Yans, G. A.	Musician	O	1	135
93	Norton, W. S.	Musician	O	1	135
94	Nichols, H. D.	Second Lieutenant	L	2	135

REPORT OF SMALL ARMS PRACTICE OF THE SECOND REGIMENT, IOWA NATIONAL GUARD, FOR 1896

COMPANY	NUMBER FIRING AND AVERAGE OF SCORES.										CLASSIFICATION.										REPORT RECEIVED 1896.		REMARKS.			
	200 YARDS.		300 YARDS.		500 YARDS.		600 YARDS.		800 YARDS.		SKIRMISHERS.		U. S. RULES.		IOWA RULES.											
	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	Sharpshooters.	Marksmen.	Sharpshooters.	Marksmen.	First class.	Second class.	Third class.	Fourth class.	Strength of organization.	Number completing state course.		Figure of merit.	Order.	Month.	Day.
F., S. & B.	245.8	12	145.6	11.3	119.3	11.3	119.3	11.3	119.3	11.3	119.3	11.3	1	1	1	1	1	1	1	60	32	1	5.0	10	December	U. S. qualified prior.
A.	3011.2	17	1311.0	13.0	133.0	13.0	133.0	13.0	133.0	13.0	133.0	13.0	1	1	1	1	1	1	1	27	49	31	10.4	7	December	16.5 days late. No range.
B.	4217.7	42	4217.3	31.6.2	31.6.2	31.6.2	31.6.2	31.6.2	31.6.2	31.6.2	31.6.2	31.6.2	18	6	5	8	7	4	4	49	31	102.5	1	December	9.1 U. S. qualified prior.	
C.	1116.6	9	816.7	8.8	816.7	8.8	816.7	8.8	816.7	8.8	816.7	8.8	3	2	1	1	1	1	1	32	5	17.5	5	December	18.8 days late.	
D.	13	13	13	13	13	13	13	13	13	13	13	13	7	4	3	3	16	43	43	43	27	46.2	2	December	21.13 days late.	
E.	3213.9	27	3211.2	32	3211.2	32	3211.2	32	3211.2	32	3211.2	32	48	48	48	48	48	48	48	48	27	46.2	2	December	10.6 days late.	
F.	2912.5	21	2913.4	29.4	2914.4	29.4	2914.4	29.4	2914.4	29.4	2914.4	29.4	2	7	5	8	15	44	44	44	21	39.7	3	December	No record firing; 30 men fired preliminary.	
G.	3311.1	22	3310.6	33.6	3310.6	33.6	3310.6	33.6	3310.6	33.6	3310.6	33.6	1	3	3	6	18	43	43	43	21	37.0	4	December	U. S. qualified previous.	
H.	3511.1	22	3511.9	35.9	3510.6	35.9	3510.6	35.9	3510.6	35.9	3510.6	35.9	1	6	5	6	8	18	43	43	21	37.0	4	December	U. S. qualified previous.	
I.	3011.2	19	3011.2	30.2	3011.2	30.2	3011.2	30.2	3011.2	30.2	3011.2	30.2	1	6	5	6	8	18	43	43	21	37.0	4	December	U. S. qualified previous.	
J.	3611.2	21	3611.2	36.2	3611.2	36.2	3611.2	36.2	3611.2	36.2	3611.2	36.2	1	6	5	6	8	18	43	43	21	37.0	4	December	U. S. qualified previous.	
K.	3611.2	21	3611.2	36.2	3611.2	36.2	3611.2	36.2	3611.2	36.2	3611.2	36.2	1	6	5	6	8	18	43	43	21	37.0	4	December	U. S. qualified previous.	
L.	3611.2	21	3611.2	36.2	3611.2	36.2	3611.2	36.2	3611.2	36.2	3611.2	36.2	1	6	5	6	8	18	43	43	21	37.0	4	December	U. S. qualified previous.	
M.	3611.2	21	3611.2	36.2	3611.2	36.2	3611.2	36.2	3611.2	36.2	3611.2	36.2	1	6	5	6	8	18	43	43	21	37.0	4	December	U. S. qualified previous.	
Total.	25312.3	302	19413.1	194.6	19414.6	194.6	19414.6	194.6	19414.6	194.6	19414.6	194.6	4	1	30	30	23	21	17	343	629	112	21.7	2	December	U. S. qualified previous.

This is a correct compilation of the Annual Company Reports.

CHAS. W. KEMBLE,
Inspector Small Arms Practice.

REPORT OF SMALL ARMS PRACTICE OF THE FIRST REGIMENT, IOWA NATIONAL GUARD, FOR 1896.

COMPANY	NUMBER FIRING AND AVERAGE OF SCORES.										CLASSIFICATION.										REPORT RECEIVED 1896.	REMARKS.		
	200 YARDS.		300 YARDS.		500 YARDS.		600 YARDS.		800 YARDS.		800 YARDS.		U. S. RIFLES.		IOWA RIFLES.					Order.			Month.	Day.
	No. firing.	Aver. of scores.	No. firing.	Aver. of scores.	No. firing.	Aver. of scores.	No. firing.	Aver. of scores.	No. firing.	Aver. of scores.	Sharpshooters.	Marksmen.	Sharpshooters.	Marksmen.	First class.	Sec'd class.	Third class.	Fourth class.						
F. & B.	807 13.4	286	216 14.0	169 13.6	216.2	287.7	287.7	287.7	287.7	287.7	5	21	79 80	28 140	284	541	165	21.0	3 U. S. qual previous yrs.					
A.	23 13.6	15	15 9.7	6 14.3	10 15.1	16 12.8	17 16 12.8	17 16 12.8	17 16 12.8	17 16 12.8	1	1	1	1	1	1	December	19	U. S. qual previous.					
B.	41 10.1	21	21 13.1	19 13.1	14 13.4	24 13.2	23 13.4	23 13.4	23 13.4	23 13.4	1	1	1	1	1	1	December	10	U. S. qual previous.					
O.	25 13.8	23	23 13.6	18 11.9	13 11.9	13 11.9	13 11.9	13 11.9	13 11.9	13 11.9	1	1	1	1	1	1	December	14	U. S. qual previous; 4 days late.					
D.	38 14.8	23	6 16.9	4 17.1	10 15.1	16 12.8	17 16 12.8	17 16 12.8	17 16 12.8	17 16 12.8	1	1	1	1	1	1	December	14	U. S. qual previous; 4 days late.					
E.	20 13.7	17	16 12.8	10 15.1	14 13.4	24 13.2	23 13.4	23 13.4	23 13.4	23 13.4	1	1	1	1	1	1	December	14	U. S. qual previous; 4 days late.					
F.	23 15.3	23	23 13.4	14 13.4	10 15.1	16 12.8	17 16 12.8	17 16 12.8	17 16 12.8	17 16 12.8	1	1	1	1	1	1	December	14	U. S. qual previous; 4 days late.					
G.	43 13.1	29	23 13.4	24 13.2	14 13.4	24 13.2	23 13.4	23 13.4	23 13.4	23 13.4	1	1	1	1	1	1	December	14	U. S. qual previous; 4 days late.					
H.	44 14.6	41	41 14.6	40 13.7	14 13.4	24 13.2	23 13.4	23 13.4	23 13.4	23 13.4	1	1	1	1	1	1	December	14	U. S. qual previous; 4 days late.					
I.	6 17.1	6	6 16.3	6 16.4	2 16.2	2 16.2	2 16.2	2 16.2	2 16.2	2 16.2	1	1	1	1	1	1	December	14	U. S. qual previous; 4 days late.					
L.	31 15.8	32	30 16.3	26 13.8	2 16.2	2 16.2	2 16.2	2 16.2	2 16.2	2 16.2	1	1	1	1	1	1	December	14	U. S. qual previous; 4 days late.					
M.	31 15.8	32	30 16.3	26 13.8	2 16.2	2 16.2	2 16.2	2 16.2	2 16.2	2 16.2	1	1	1	1	1	1	December	14	U. S. qual previous; 4 days late.					
Total.	807 13.4	286	216 14.0	169 13.6	216.2	287.7	287.7	287.7	287.7	287.7	5	21	79 80	28 140	284	541	165	21.0	3 U. S. qual previous yrs.					

This is a correct compilation of the Annual Company Reports.

W. H. THRIFT,

Inspector Small Arms Practice.

REPORT OF SMALL ARMS PRACTICE OF THE FOURTH REGIMENT, IOWA NATIONAL GUARD, FOR 1898.

COMPANY	NUMBER FIRING AND AVERAGE OF SCORES.										CLASSIFICATION.						REPORT RECEIVED 1890.		REMARKS.							
	200 YARDS.		300 YARDS.		500 YARDS.		600 YARDS.		800 YARDS.		SKIRMISHERS.		U. S. RULES.		IOWA RULES.					No. completing state course.	Figure of merit.	Order.	Month.	Day.		
	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	Sharpshooters.	Marksmen.	Sharpshooters.	Marksmen.	First class.	2nd class.							Third class.	Fourth class.
F. S. & B.	30	18.7	27	17.4	27	17.4	27	17.4	27	17.4	27	17.4	27	17.4	27	17.4	27	17.4	27	17.4	27	17.4	27	17.4	No report.	
A.	4	11.5	39	37.12	7	19.12	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	13 days late.	
B.	4	11.5	39	37.12	7	19.12	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14		
C.	4	11.5	39	37.12	7	19.12	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14		
D.	4	11.5	39	37.12	7	19.12	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14		
E.	4	11.5	39	37.12	7	19.12	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14		
F.	4	11.5	39	37.12	7	19.12	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14		
G.	4	11.5	39	37.12	7	19.12	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14		
H.	4	11.5	39	37.12	7	19.12	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14		
I.	4	11.5	39	37.12	7	19.12	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14		
J.	4	11.5	39	37.12	7	19.12	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14		
K.	4	11.5	39	37.12	7	19.12	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14		
L.	4	11.5	39	37.12	7	19.12	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14		
M.	4	11.5	39	37.12	7	19.12	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14		
N.	4	11.5	39	37.12	7	19.12	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14	2	5.14		
Total.	454	13.7	394	341	14.2	200	14.8	12	3	12	3	12	3	12	3	12	3	12	3	12	3	12	3	12	U. S. qual. previous.	

This is a correct compilation of the Annual Company Reports.

M. S. SCHERMERHORN,
Inspector Small Arms Practice.

REPORT OF SMALL ARMS PRACTICE OF THE IOWA NATIONAL GUARD, FOR 1896.

	NUMBER FIRING AND AVERAGE OF SCORES.										CLASSIFICATION.										REPORT RECEIVED, 1897.	REMARKS.						
	200 YARDS.		300 YARDS.		500 YARDS.		600 YARDS.		800 YARDS.		SKIRMISHERS.		U. S. RULES.				IOWA RULES.						No. completing state course.	Figure of merit.	Order.	Month.	Day.	
	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	No. firing.	Average of scores.	Sharpshooters.	Marksmen.	Sharpshooters.	Marksmen.	First class.	Second class.	Third class.	Fourth class.								Strength of organization.
Gov. staff	119.0	705	118.3	386	120.8	430	116.3	386	116.3	386	116.3	386	116.3	386	116.3	386	116.3	386	116.3	386	46	8.6	January	12	1 U. S. qual. prev. years.			
1st brig.	705	618	449	386	386	386	386	386	386	386	386	386	386	386	386	386	386	386	386	386	45	31.5	January	12	11 U. S. qual. prev. yrs.			
2d brig.	702	681	568	430	430	430	430	430	430	430	430	430	430	430	430	430	430	430	430	430	421	40.5	January	29	7 U. S. qual. prev. years - 9 days late.			
Total.	1468	1146	1008	767	767	767	767	767	767	767	767	767	767	767	767	767	767	767	767	767	938	87.2			19 U. S. qual. prev. yrs.			

This is a correct compilation of the Annual Brigade Reports.

THOS. F. COOKE,

Colonel and General Inspector Small Arms Practice.

GENERAL ORDERS }
NUMBER 7. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, February 17, 1897. }

The accompanying report of the Inspector General and Superintendent of School of Instruction held at Ames, Iowa, from January 19 to February 12, 1897, is published for the information of the Iowa National Guard.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT.

Adjutant-General.

AMES, Iowa, February 15, 1897.

To the Adjutant-General, Des Moines, Iowa:

SIR—I have the honor to make the following report of the work of the School of Instruction for Officers of the Iowa National Guard for the year 1897.

The attendance of officers was greater than that of any previous session of the school, but many companies were without representation.

The attention to duty by the student officers was as marked as it has been in previous sessions of the school, and their advancement, I believe, as great.

The examination demonstrated the accuracy of their study and the wide scope of their work.

I would respectfully make the following recommendations:

First.—That companies unable to send at least one officer to the school, be inspected closely with the view of determining whether their companies are held back and injured in their work and instruction from having officers who are unable to take the necessary time required for their own instruction and preparation for the drill and leading of their men. The student officers, I found in many cases, believe their work in the annual camps is very much injured by officers uninstructed in the lines of work attempted to be carried out.

Second.—That officers be not allowed to attend who do not report at the first day's session of the school and remain for the examination, unless prevented by sickness.

Third.—That the work of the school hereafter be arranged in graded courses, and not by regiments as now.

The first class to be composed of officers who have not attended any session of the school.

The second class to be composed of officers who have attended one session.

The third class to be composed of officers who have attended two sessions.

The fourth class to be composed of officers who have attended three sessions.

Officers, however, to be allowed to attend a lower class if they deem it to be of greater advantage to them.

Fourth.—That the following be the line of study for the several classes:

First Class.—Drill Regulations, Guard Duty and Administration.

Second Class.—Drill Regulations, Guard Duty and Administration reviewed, and Minor Tactics.

Third Class.—Drill Regulations, Guard Duty and Administration briefly reviewed, Minor Tactics and Field Engineering.

Fourth Class.—Drill Regulations, Guard Duty, Administration, and Minor Tactics reviewed, Field Engineering and Military Law.

Classes composed of officers who have finished the four years course, to take up the study of Grand Tactics and Military History.

Fifth.—That certificates be given officers passing an examination at the close of each session.

I have the pleasure to report that Captain *J. W. Clark*, Commanding Company "M", Third Regiment, Red Oak, passed his examination for the brevet rank of Major, with a grade of 95, a grade of 66 being required. The examination was most thorough, requiring ten hours for its completion, and I most cheerfully recommend him for a commission so faithfully and honestly won.

I desire to express my appreciation of the work of Captain *J. A. Olmsted*, U. S. A., and for the valuable assistance he so cheerfully rendered, and his thorough instruction in Military Law.

I am under many obligations to Major *J. T. Davidson* for his invaluable assistance in many ways, for the perfect method with which the books and records were kept and instruction given the officers in paper work.

Thanking you for your considerate care in aiding the school, I am,
Respectfully,

JAS. RUSH LINCOLN,
Inspector-General and Superintendent of School of Instruction.

GENERAL ORDERS }
No. 8. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, February 19, 1897. }

The signal code, as adopted for the United States army under the provisions of General Orders No. 32, A. G. O., 1896, is hereby adopted for the Iowa National Guard.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

GENERAL ORDERS }
NUMBER 9. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, April 10, 1897. }

I. The School of Instruction in Small Arms Practice for 1897 will be by brigades upon the State Rifle Range, near Cedar Rapids, early in June, lasting four days for each brigade.

II. Each Company Commander will detail four men, preferably one officer, one non-commissioned officer, and two privates, for this tour of duty. In making these details, Company Commanders will select those men who, after the course, will be best fitted and have time and opportunity to assist them in completing the company's work on the rifle range at the home station.

III. Each Regimental Inspector of Small Arms Practice will prepare a list of twelve men, members of his regiment, competent to act as coaches, who can attend the school, and forward with his recommendations thereon not later than May 10th to the Brigade Inspector of Small Arms Practice, who will at once forward same with his recommendations to the General Inspector of Small Arms Practice, who will select therefrom eight men for each brigade, to act as coaches during its tour.

IV. Per diem for four days will be allowed at the same rate as for camp duty, to-wit: \$1.00, \$1.50 and \$2.00 per day, according to length of service. Transportation, quarters and subsistence will be furnished.

V. Record firing may be arranged for by application to the Camp Adjutant.

VI. Colonel Thomas F. Cooke, General Inspector of Small Arms Practice, will assume command of the camp and school and is charged with the arrangement of all the details thereof. He will be assisted by the Brigade and Regimental Inspectors of Small Arms Practice, who are authorized to attend during the entire tour.

Further details and the camp staff will be announced in subsequent orders.

VII. The attention of all officers and soldiers is called to G. O. No. 13, A. G. O., 1895. It is hoped that the progress made last season in range work will be exceeded in 1897. Rifle practice counts thirty in the possible one hundred points to be obtained at the annual inspections. This should admonish the men in every company to devote the time and labor to this important branch of the annual instruction to secure a high figure of merit. Every officer and enlisted man should fire the full allowance of ammunition during the season. Company Commanders are hereby directed to read all orders and instructions concerning rifle practice to their companies, at regular meetings and drills, until all are fully instructed how to proceed to obtain the most satisfactory results.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

GENERAL ORDERS }
NUMBER 10. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, April 14, 1897.

I. The following record of attendance at drills during the quarter ending March 31, 1897, is published for the information of all concerned:

FIRST REGIMENT.						SECOND REGIMENT.					
Consolidated Report received at General Headquarters April 13.						Consolidated Report received at General Headquarters April 13.					
Company.	Received at Regimental Headquarters.	Membership.	No. of Drills.	Average Attendance.	Percentage.	Company.	Received at Regimental Headquarters.	Membership.	No. of Drills.	Average Attendance.	Percentage.
F.S. & B.		61				F.S. & B.		61			
A	Mar. 31, 7 am.	47	17	43	91.49	A	Apr. 1, 4 pm.	47	12	33	70.21
B	Apr. 1, 1 pm.	39	8	23	64.10	B	Apr. 1, 8 am.	41	14	34	87.80
C	Apr. 2, 8 am.	41	9	34	88.53	C	Apr. 2, 8 am.	40	10	24	65.00
D	Apr. 7, 8 am.	41	13	26	63.41	D	Mar. 31, 8 am.	34	12	30	88.23
E	Mar. 31, 7 am.	38	15	1	81.58	E	Apr. 1, 8 am.	30	11	19	63.33
F	Apr. 1, 7 am.	45	6	29	68.04	F	Mar. 31, 8 am.	47	14	36	76.60
G		36	10	19	53.78	G	Apr. 1, 4 pm.	50	12	33	76.00
H	Vacancy.					H	Apr. 4, 8 am.	45	16	34	75.55
I	Apr. 1, 7 am.	40	11	30	75.00	I	Apr. 1, 8 am.	51	11	37	72.55
K	Apr. 2, 8 am.	45	9	35	77.78	K	Mar. 29, 8 am.	40	17	37	92.00
L	Apr. 2, 8 am.	46	6	36	78.26	L	Mar. 30, 8 am.	42	10	33	78.57
M	Apr. 1, 7 am.	40	13	28	70.00	M	Mar. 31, 8 am.	35	13	26	74.29
	*Total.....	530	116	31	73.76		Total.....	545	152	38	75.67

THIRD REGIMENT.						FOURTH REGIMENT.					
Consolidated Report received at General Headquarters April 14.						Consolidated Report received at General Headquarters April 10.					
F.S. & B.		61				F.S. & B.		57			
A	Apr. 10, 4 pm.	40				A	Apr. 3, 8 am.	51	15	31	60.76
B	Mar. 31, 2 pm.	44	13	33	75.00	B	Apr. 2, 8 am.	49	13	34	69.39
C	Apr. 2, 2 pm.	39	20	30	76.92	C	Apr. 3, 8 am.	48	10	33	68.67
D	Mar. 30, 2 pm.	44	14	38	86.36	D	Apr. 1, 8 am.	43	13	26	60.47
E	Apr. 1, 2 pm.	43	12	33	74.43	E	Apr. 1, 8 am.	47	18	36	76.60
F	Mar. 31, 9 am.	39	9	23	58.97	F	Apr. 5, 8 am.	39	10	35	64.10
G	Mar. 31, 9 am.	41	12	28	68.29	G	Apr. 1, 8 am.	46	15	36	78.33
H	Apr. 2, 2 pm.	35	12	30	85.71	H	Apr. 1, 8 am.	44	11	34	77.27
I	Apr. 3, 8 am.	42	12	30	71.43	I	Apr. 2, 8 am.	38	6	29	76.32
K	Apr. 1, 8 am.	44	17	30	63.18	K	Apr. 1, 8 am.	48	9	33	68.75
L	Apr. 1, 8 am.	52	26	45	86.54	L	Apr. 2, 8 am.	43	12	38	90.43
M	Apr. 1, 2 pm.	53	12	42	79.25	M	Apr. 6, 8 am.	41	11	36	82.66
	Total.....	577	158	33	75.55		Total.....	563	143	33	74.31

*Eleven companies. †Reorganizing.

II. The failure of the commanding officer of Company "G," First Regiment, to forward report within the prescribed limit of time will be immediately investigated by commanding officer of the regiment, who may, in his discretion, enforce the provisions of Par. II, General Orders No. 30, series 1891.

III. The following changes have occurred during the quarter ending March 31, 1897, among the commissioned officers of the Iowa National Guard:

COMMISSIONED—FIRST BRIGADE.

Harry O. Penick, Assistant Adjutant-General, with rank of Lieutenant-Colonel from January 11, 1897.

James M. Barstow, Surgeon, reappointed January 11, 1897, with rank as Lieutenant-Colonel from October 11, 1894

Joseph T. Davidson, Assistant Inspector-General, reappointed January 11, 1897, with rank as Major from August 22, 1892.

Ralph P. Howell, Judge-Advocate, reappointed January 11, 1897, with rank as Major from January 25, 1895.

Charles A. Tracy, Engineer and Signal Officer, with rank of Major from January 11, 1897.

Louis I. Edson, Inspector Small Arms Practice, with rank of Major from January 11, 1897.

D. A. Emery, Quartermaster, with rank of Captain from January 11, 1897.

George P. Anthes, Commissary of Subsistence, appointed January 11, 1897, with rank as Captain from January 24, 1894.

Fred J. Driver, Aid-de-Camp, with rank of First Lieutenant from January 11, 1897.

Lyman J. Guest, Aid-de-Camp, with rank of First Lieutenant from January 11, 1897.

FIRST REGIMENT.

William G. Dows, Major, re-elected December 21, 1896, with rank from December 21, 1891.

Raymond P. Snow, Second Lieutenant Company "E," with rank from January 22, 1897.

SECOND REGIMENT.

Douglas V. Jackson, Colonel, with rank from December 21, 1896

Elliott E. Lambert, Lieutenant-Colonel, with rank from January 11, 1897.

Thomas C. Dalzell, Captain Company "B," with rank from December 28, 1896.

Alfred B. Hender, First Lieutenant Company "B," with rank from December 28, 1896.

Thomas H. R. Rollins, First Lieutenant Company "A," with rank from December 28, 1896.

Emile F. Renaud, Second Lieutenant Company "A," with rank from December 28, 1896.

Livingston Hollingsworth, First Lieutenant Company "D," with rank from February 2, 1897.

Smith W. Brookhart, Second Lieutenant Company "D," with rank from February 2, 1897.

Frank E. Brush, Chaplain, with rank of Captain from February 26, 1897.

Walter J. Neely, Second Lieutenant Company "K," with rank from February 4, 1897.

THIRD REGIMENT.

Captain Jesse W. Clark, Brevet Major Iowa National Guard, with rank from January 29, 1897, under G. O. No. 19, series 1896.

Harry B. Dull, First Lieutenant Company "C," with rank from January 18, 1897.

Frank M. Compton, First Lieutenant Company "L," with rank from February 2, 1897.

Captain John T. Hume, Adjutant, placed in command of Company "A," with instructions to reorganize (Special Orders No 7, January 18, 1897).

HONORABLY DISCHARGED—RESIGNED.

January 7, George T. Blamer, Second Lieutenant Company "E," First Regiment.

January 9, O. L. Wright, First Lieutenant Company "D," Third Regiment.

January 14, Marcus Parmenter, Second Lieutenant Company "K," Second Regiment.

January 18, James E. Devore, Captain Company "A," Third Regiment.

January 18, Albert M. Groom, First Lieutenant Company "A," Third Regiment.

January 18, La Forest Blyler, Second Lieutenant Company "A," Third Regiment.

January 19, Louis I. Edson, First Lieutenant Company "L," Third Regiment.

February 11, Charles O. Davis, Second Lieutenant Company "K," Third Regiment.

March 12, Charles J. Cooper, Captain Company "K," First Regiment.

March 13, Ernest R. Moore, Second Lieutenant Company "C," First Regiment.

March 20, C. A. Rosemond, First Lieutenant Company "E," First Regiment.

The following named staff officers of the First Brigade, Iowa National Guard, have been honorably discharged under S. O. No. 28, March 17, 1897.

Lieutenant-Colonel Geo. Watson French, Assistant Adjutant-General.

Major Frank E. Lyman, Engineer and Signal Officer.

Major William H. Evans, Inspector Small Arms Practice.

Captain G. D. Ellyson, Quartermaster.

Captain Wm. J. McCullough, Commissary of Subsistence.

Lieutenant Henry C. Wright, Aid-de-Camp.

IV. Leaves of absence granted:

Captain E. A. Kreger, Company "M," Fourth Regiment, for thirty days, to date from December 23, 1896.

Colonel C. E. Foster, Fourth Regiment, for two months, to date from January 1, 1897.

Second Lieutenant George H. Johnson, Company "M," First Regiment, for five months, to date from January 8, 1897.

Lieutenant H. J. Huiskamp, Quartermaster Second Regiment, for thirty days, to date from January 1, 1897.

Second Lieutenant J. G. Cushing, Company "A," First Regiment, for three months, to date from January 1, 1897.

Lieutenant A. L. Rule, Battalion Adjutant Fourth Regiment, for ninety days, to date from January 10, 1897.

Colonel Albert W. Swalm, Third Regiment, for fifteen days, to date from February 12, 1897, and for fifteen days, to date from March 1, 1897.

First Lieutenant John A. Hull, Company "H," Third Regiment, for four weeks, to date from February 20, 1897.

Second Lieutenant H. E. Dyer, Company "A," Fourth Regiment, for four months, to date from February 15, 1897.

First Lieutenant De Forest Pomeroy, Company "L," Fourth Regiment, for thirty days, to date from March 15, 1897.

V. Leaves of absence expired:

Major J. T. Davidson, Assistant Inspector-General First Brigade, January 9, 1897.

Lieutenant Park A. Findley, Additional Assistant Surgeon Third Regiment, January 15, 1897.

Captain E. A. Kreger, Company "M," Fourth Regiment, January 23, 1897.

Colonel C. E. Foster, Fourth Regiment, March 1, 1897.

Lieutenant H. J. Huiskamp, Quartermaster Second Regiment, February 1, 1897.

First Lieutenant John A. Hull, Company "H," Third Regiment, March 20, 1897.

Colonel Albert W. Swalm, Third Regiment, March 15, 1897.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General

GENERAL ORDERS, }
NUMBER 11. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE,
Des Moines, Iowa, April 19, 1897. }

I. An election is hereby ordered to fill vacancies in the Iowa National Guard, which will occur April 29, 1897, for

Colonel Fourth Regiment, vice *Foster*, term expired.

Colonel First Regiment, vice *Mahin*, term expired.

Lieutenant-Colonel First Regiment, vice *Fuller*, term expired.

Major Third Regiment, vice *Gaines*, term expired.

Major Second Regiment, vice *Lambert*, promoted.

II. The said election will be held in company armories on Friday, April 30, 1897, between the hours of six and nine o'clock P. M. Company Commanders will at once issue their orders for the election in accordance with section 15, Military Code.

III. Officers of the Field and Staff and members of the non-commissioned Staff, Signal Department and Hospital Corps will cast their ballots with companies at their stations. Men absent from their commands by proper authority will be given permission to vote with companies at whose stations they are, upon application to the Adjutant-General.

IV. The following named officers will superintend the elections and make returns for Regimental Bands, as follows:

Lieutenant J. G. Cushing, First Regiment Band.

Lieutenant J. H. Matteson, Second Regiment Band.

Lieutenant C. W. Bradley, Third Regiment Band.

Captain George W. Avery, Fourth Regiment Band.

Lieutenant J. C. France, will conduct and make return of election for officers and members of Second Regiment at Tipton.

V. Attention of all officers is directed to regulations governing elections as set forth in section 15, Military Code and Par. XIV, General Orders No. 21, 1896, and that poll book must bear the signature of all voters.

VI. The terms of service of the following named officers of the Iowa National Guard will expire April 29, 1897, and they are honorably discharged from the service of the State, to take effect April 29, 1897:

Colonel *Charles E. Foster*, Fourth Regiment.

Colonel *Frank W. Mahin*, First Regiment.

Lieutenant-Colonel *Harvey R. Fuller*, First Regiment.

Major *Richard J. Gaines*, Third Regiment.

VII. Lieutenant-Colonel *W. B. Humphrey*, will assume command of Fourth Regiment April 30, 1897, and Major *William G. Dows*, will assume command of the First Regiment April 30, 1897. They will report by letter without delay to the Commanding Officer of the Second Brigade.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General

GENERAL ORDERS }
NUMBER 12. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE. }
Des Moines, May 6, 1897. }

I. The Inspector-General reports the results of examination of officers attending School of Instruction for 1897 to have been as follows:

SATISFACTORY.

First Regiment.

Major *C. D. Ham*, Major *S. E. Clapp*, Capt. *F. B. Rozlene*, Capt. *F. R. Fisher*, Capt. *E. C. Johnson*, Capt. *B. F. Blocklinger*, Capt. *J. G. Ralston*, Capt. *H. G. Ross*, Lieut. *A. M. Jaeggi*, Lieut. *E. E. Reed*, Lieut. *Nicholas Colsch*, Lieut. *C. A. Danforth*, Lieut. *C. F. Young*, Lieut. *D. W. Fowler*, Lieut. *Geo. M. Johnson*.

Second Regiment.

Major *E. E. Lambert*, Major *J. D. Glasgow*, Capt. *H. H. Caughlan*, Capt. *A. C. Norris*, Capt. *F. C. Goedecke*, Capt. *C. H. Rinehart*, Capt. *H. C. Haynes*, Capt. *D. W. Harvey*, Capt. *W. G. Heaton*, Capt. *T. C. Dalzell*, Capt. *F. C. Chambers*, Lieut. *F. W. Eckers*, Lieut. *H. T. Kennedy*, Lieut. *F. W. Bishop*, Lieut. *E. F. T. Cherry*, Lieut. *Frank T. Dolsen*, Lieut. *B. A. Abel*, Lieut. *A. B. Hender*, Lieut. *L. Hollingsworth*, Lieut. *C. S. Tindell*, Lieut. *L. A. Stocking*, Lieut. *W. E. McMurray*, Lieut. *J. H. Matteson*, Lieut. *J. E. Murphy*, Lieut. *Hugh Stevenson*, Lieut. *S. W. Brookhart*, Lieut. *Geo. E. Whitlock*.

Third Regiment.

Major *R. J. Gaines*, Major *M. H. Byers*, Major *W. J. Duggan*, Capt. *M. Miller*, Capt. *S. P. Moore*, Capt. *J. W. Clark*, Capt. *W. F. Steepy*, Capt. *I. J. Stalker*, Capt. *W. H. Keating*, Lieut. *Jno. T. Poston*, Lieut. *Wm. Bell*, Lieut. *C. V. Dinges*, Lieut. *W. H. French*, Lieut. *Wm. F. Ohlschlager*, Lieut. *Frank M. Compton*, Lieut. *A. H. McRoberts*, Lieut. *Adam Poston*, Lieut. *W. H. Point*, Lieut. *R. E. Burnett*.

Fourth Regiment.

Major S. J. Parker, Capt. Otto Hille, Capt. J. E. Banyard, Capt. P. O. Refsell, Capt. W. T. Chantland, Capt. Geo. W. Avery, Capt. E. A. Kreger, Capt. G. S. Foster, Capt. A. L. Sortor, Lieut. N. P. Hyatt, Lieut. John McKean, Lieut. E. P. Gates, Lieut. E. H. Brown, Lieut. Wm. Shardlow, Lieut. A. E. Daugherty, Lieut. W. B. Parker, Lieut. C. M. Henry, Lieut. D. A. Rhodes, Lieut. David Muir, Lieut. W. B. Swafford, Lieut. Frank G. Pringle, Lieut. H. E. Dyer.

UNSATISFACTORY.

First Regiment.

Second Lieutenant Raymond P. Snow.

II. The examination of officers under Par. II, G. O. No. 14, c. s., resulted as follows:

SATISFACTORY.

First Regiment.

Capt. C. C. McCollom, Capt. C. L. Root, Capt. L. J. Rowell, Capt. G. A. Evans, Capt. W. S. Hart, Capt. H. A. Allen, Lieut. Geo. G. Belt, Lieut. F. L. Holleran, Lieut. J. F. Traer, Lieut. Clarence Sackrider, Lieut. C. W. Cotton, Lieut. C. B. Marquis, Lieut. E. R. Moore, Lieut. Joseph A. Gury.

Second Regiment.

Major John T. Moffit, Capt. S. T. Bisbee, Capt. W. H. Goodrell, Capt. W. B. Barger, Lieut. John A. Dunlap, Lieut. J. C. France, Lieut. Chas. Carter, Lieut. T. H. R. Rollins, Lieut. Herbert Davis.

Third Regiment.

Capt. O. V. Mount, Capt. John T. Hume, Capt. E. C. Worthington, Capt. L. K. Butterfield, Capt. W. O. Pryor, Lieut. Geo. A. Reed, Lieut. Wm. H. Walters, Lieut. H. W. Palmer, Lieut. J. J. Ellsworth, Lieut. Harry B. Dull, Lieut. Miles R. Hoover, Lieut. W. B. Widner, Lieut. Guy E. Logan, Lieut. John L. Moore.

Fourth Regiment.

Major I. R. Kirk, Capt. W. A. Kirk, Capt. D. M. Odle, Capt. J. W. Lee, Lieut. A. H. Keller, Lieut. F. D. Wheeler, Lieut. F. A. Hills, Lieut. W. H. Wilkinson, Lieut. A. L. Rule, Lieut. Geo. Bass, Lieut. Lee Long, Lieut. H. D. Nichols, Lieut. H. A. Gooch, Lieut. W. E. Ward.

UNSATISFACTORY.

Second Regiment.

Second Lieut. Emile F. Renaud.

Third Regiment.

Second Lieutenant Thos. A. Brown.

III. The following officers having failed to appear for examination at their station will be examined by the Inspecting Officers during the annual encampments of their respective regiments for the current year.

First Regiment.

Major W. G. Dows, Lieut. H. W. McCullough, Lieut. P. W. McRoberts, Lieut. F. H. Grunsolas, Lieut. J. E. Bartley.

Second Regiment.

Capt. Geo. P. Anthes, Lieut. O. M. Cole, Lieut. C. W. Bradley.

Third Regiment.

Capt. A. B. Shaw, Capt. J. A. Hull, Lieut. E. C. Peairs.

Fourth Regiment.

Major L. E. Baker, Lieut. DeForest Pomeroy, Lieut. L. T. Thornburg, Lieut. E. A. Ringland.

IV. Officers who failed to pass a satisfactory examination will be required to appear for re-examination at annual camp of their respective regiments for 1897.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant General.

GENERAL ORDERS }
NUMBER 13. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE. }
Des Moines, May 10, 1897. }

I. *Drill Regulations*—Owing to the uncertainty of the publication of the Revised Infantry Drill Regulations, to insure uniformity throughout the Guard, until further orders, the Infantry Drill Regulations of 1891 (as modified by the Manual of Arms cal. 30, June 17, 1895, and General Orders No. 4, dated A. G. O., January 21, 1896) will be strictly observed.

II. *Insignia*—The service badge and decorations won at rifle practice will always be worn whether paraded in full dress or undress.

III. *Continuous Service and Pay*—G. O. No. 8, series 1895, is hereby revoked. To entitle officers and enlisted men of Iowa National Guard to continuous service pay as provided in Section 52, Military Code, they must have been re-commissioned or re-enlisted within thirty days from date of discharge. Men not enlisted within thirty days from date of discharge or expiration of term of enlistment shall not be entitled to re-enlist for less than three years. No one shall be re-enlisted who shall not have served faithfully during former enlistment and who shall not have been honorably discharged.

Officers who may be re-commissioned within thirty days in accordance with this order shall take rank from date of original commission.

IV. *Uniform and Equipments*—The full dress uniform will not be used for camp service during the present year, and no helmets or uniform coats will be carried to camp by officers and enlisted men.

Company commanders and other officers responsible therefor will see that all uniform coats and helmets are properly cleaned and packed in chests, care being taken to prevent damage. An occasional inspection of this clothing will be made. Chests should be lined with tarred paper, and a liberal use of moth balls will be found effective for protection of clothing against moth.

To secure uniformity the undress uniform and equipments will be worn as follows:

Campaign hats with web belts and leggings.

Forage caps with black leather belts and cartridge boxes.

Campaign hats and web belts and leggings will be worn en route to and from camps.

Overcoats will be rolled and strapped to blanket bag and blankets will be carried in blanket bag.

Enlisted men leaving camp after retreat will wear the forage cap with regulation device.

The device will never be worn on campaign hat and only removed from cap for purposes of cleaning.

Only regularly enlisted men and commissioned officers of the National Guard will be allowed to wear the uniform of the Guard in the camps of the Iowa National Guard, and any person found in uniform, not authorized to wear the same, will be arrested and dealt with according to law.

Officers on the retired list are hereby reminded that they are entitled to wear the uniform of the rank on which they were retired at encampments and all public demonstrations of the Iowa National Guard.

V. *Camp Baggage*—Company baggage carried to camp will not exceed the following:

1 chest for Company Commander for records and personal effects.

1 chest for Lieutenants.

1 chest for packing forage caps.

1 chest for black belts and cartridge boxes.

1 mess chest.

1 chest for company cooks.

1 chest for company Quartermaster.

7 chests total.

In addition, companies having mess tents and mattresses may include same in baggage when properly baled.

VI. *Saddles and Horse Equipments*—The supply of saddles and other horse equipment available for use of the Iowa National Guard is so limited that no permanent issue will be made except as follows:

To Inspector-General and Assistant Inspectors-General.

To Regimental officers: Colonels, Lieutenant-Colonels, Majors, Regimental and Battalion Adjutants, Regimental Quartermasters, and two saddles for use of Medical Department of each Regiment.

All officers not mentioned in the foregoing paragraph having saddles and other horse equipment belonging to the state in their possession will upon receipt of this order pack and ship the stores by express to the Quartermaster-General at Des Moines. Invoices will be forwarded by mail when shipment is made.

All other officers will be supplied by Quartermaster's Department when required to perform mounted duty.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT.

Adjutant-General.

GENERAL ORDERS }
 NUMBER 14. }

STATE OF IOWA,
 ADJUTANT-GENERAL'S OFFICE.
Des Moines, May 11, 1897. }

I Encampments of the Iowa National Guard for current year will be by regiment and will be held upon the following dates:

First Regiment, July 28th to August 4th.

Fourth Regiment, August 4th to August 11th.

Second Regiment, August 11th to 18th.

Third Regiment, August 18th to 25th.

The places at which camps will be held will be announced in subsequent orders.

II. Men enlisted within thirty days of date of going into camp will not be eligible to duty. Any officer who shall include in any reports or muster for pay any person not regularly enlisted in his command shall be liable to the penalties prescribed in the Military Code.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H WRIGHT,
Adjutant-General.

GENERAL ORDERS }
 NUMBER 15. }

STATE OF IOWA
 ADJUTANT-GENERAL'S OFFICE,
Des Moines, May 14, 1897. }

I. The School of Instruction in Small Arms Practice provided for in G. O. No 9, A. G. O., c. s., will open at the State Range on Tuesday morning, June 8, 1897, and continue to include Friday, June 18, 1897.

II. Upon the recommendation of the General Inspector of Small Arms Practice, the following additional details are made for this tour of duty:

CAMP STAFF.

Capt. M. Miller, Third Regiment, Adjutant.

Major S. E. Clapp, First Regiment, Quartermaster and Commissary.

Capt. W. E. H. Morse, Asst. Surgeon Fourth Regiment, Surgeon.

Musician Ben Hannan, Co. "C," Second Regiment, Trumpeter.

Ordinance Sergeant will be detailed by the Adjutant General.

The surgeon will at once select a Hospital Steward and notify this office. He will provide a medicine chest and a supply of medical stores.

COACHERS.

First Brigade.

Major J. D. Glasgow, Second Regiment.

Capt. C. V. Mount, Third Regiment.

Capt. F. C. Chambers, Second Regiment.

Lieut. Guy E. Logan, Third Regiment.

Sergeant-Major Ben Baker, Third Regiment.

Sergeant James O. Ross, Company "E," Third Regiment.

Sergeant A. Overman, Company "B," Third Regiment.

Sergeant Jacob L. Smeenk, Company "C," Second Regiment.

Second Brigade.

Capt. F. R. Fisher, First Regiment.

Capt. J. E. Banyard, Fourth Regiment.

Capt. Geo. A. Evans, First Regiment.

Capt. William T. Chantland, Fourth Regiment.

Lieut. W. E. Ward, Fourth Regiment.

Sergt. W. F. Smith, Company "C," Fourth Regiment.

Sergt. M. J. Walsh, Company "F," Fourth Regiment.

Coachers will travel and report with the details from their stations.

III. The details from the Second Brigade will report for duty to the General Inspector of Small Arms Practice at the State Range not later than 8 o'clock A. M., Tuesday, June 8th, and remain four days.

The details from the First Brigade will report in like manner not later than 8 o'clock A. M., of Tuesday, June 15th, and remain four days.

The camp will be open for the reception of details and subsistence will be furnished on Monday of each week.

Company commanders will at once notify this office of any choice of routes for transportation.

The ranking officer or soldier of each detail will be in command and be held strictly responsible for its conduct and discipline enroute to and from the range and during the school. He will report in person to the Commander of the Camp upon arrival and prior to leaving at the conclusion of the tour. He will furnish the Camp Adjutant with a roster of his detail immediately after reporting. He will report by letter addressed to the "Quartermaster, State Range, Cedar Rapids, Iowa," the place, depot and hour of his expected arrival, said report to reach that officer not later than 6 o'clock P. M. of the preceding Saturday. He will not delay the journey unnecessarily.

Details will report in fatigue uniform with leggings, blankets, woven belts, rifles, cleaning rods and primer extractors.

No allowance will be made for meals or transfer of baggage enroute.

IV. The following articles will be supplied:

One cot and one camp chair for each man. One water bucket for each detail. Other necessary toilet articles must be provided by the men.

V. The State Range lies about one-half mile east of Midway Station on the Cedar Rapids and Marion Electric railway, which connects the two cities named.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

GENERAL ORDERS, }
NUMBER 16. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, May 19, 1897.

The following general instructions for drills and guard duty, applying to the annual encampments, are promulgated for the information, guidance and observation of all concerned:

I. DRILLS. The drills Wednesday and Thursday will be by battalion in closed order.

Friday, by regiment in closed order.

Saturday, extended order, by battalion, squads to consist of full number, companies to consist of two platoons, each platoon of two sections, each section of two squads. To obtain this number, if necessary, two or more companies may be consolidated.

Monday and Tuesday, outpost and advance guard; battalion and regiment. (See Wagner's Security and Information.)

No exercises other than those of strictly military character will be attempted during the tour of camp duty.

Regimental, battalion, and company commanders will prepare themselves thoroughly, in order that theoretical instruction may not be necessary on the drill ground. In this connection, the most thorough instruction of guides must not be overlooked.

II. GUARD DUTY. An officer, preferably the lieutenant-colonel of the regiment, will be placed in charge of the instruction of the guard, officers and enlisted men.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

GENERAL ORDERS }
NUMBER 17. }

STATE OF IOWA. }
ADJUTANT-GENERAL'S OFFICE. }
Des Moines, May 20, 1897.

The following regulations for the annual encampments are promulgated for the information, guidance and observation of all concerned:

I. HOURS OF SERVICE.—The hours of service will be set by the camp commander, based on the following schedule:

First (or musician's) call for reveille.

Interval of fifteen minutes.

Reveille.

Assembly, for roll call immediately after reveille.

Church call, men to march to church.

Mess call (for breakfast).

Interval of five minutes.

Assembly (men to march to breakfast).

Sick call.

Fatigue call.

Interval of five minutes.

Assembly (men to march to place designated).

School call.

Guard mounting.

Interval of five minutes.

Assembly.

Interval of ten minutes.

Adjutant's call.

First call for drill.
Interval of five minutes.
Drill call.
Interval of five minutes.
Assembly.
Interval of five minutes.
Adjutant's call.
Recall.
First Sergeant's call.
Mess call, for dinner.
Interval of five minutes.
Assembly (men to march to mess tent).
School call.
First call for drill.
Interval of five minutes.
Drill call.
Interval of five minutes.
Assembly.
Interval of five minutes.
Adjutant's call.
Recall.
Fatigue call.
Interval of five minutes.
Assembly (men to march to place designated).
Issue call
Mess call, for supper.
Interval of five minutes.
Assembly (men to march to mess tent).
First call for parade.
Interval of ten minutes.
Assembly.
Interval of ten minutes.
Adjutant's call.
If there be no parade:
First call for retreat.
Interval of five minutes.
Assembly.
Retreat.
Tattoo 9:30 P. M. No roll call.
Call to quarters 10:45 P. M.
Taps 11 P. M. (See Army Regulations, par. 383.)

II. GENERAL INSTRUCTIONS:

Company bearers drill at same time as *school call* for details from each company.

On Sunday, *church call* at such hours as may be designated by regimental commanders.

At the *first call for reveille*, officers and men will rise and dress, and place their tents in order, airing the bedding, blankets, etc., and raising the floors of the tents.

At the first sound of the *assembly*, companies will form for roll call, and the formation must be completed at the last sound of the *assembly*; the formation of a company must be attended by at least one of its officers. Immediately after the *assembly* the roll is called, followed by notice to those who desire medical advice, to report, as soon as dismissed, to the first sergeant; the first sergeant then reports the result of the roll call to the officer present and dismisses the company, first making a detail to procure the commissary issue. The men will then continue to place their tents in order and police the ground around them and the company street, under the supervision of the sergeants and corporals of the company.

At *fatigue call* the policing of the grounds will be done (or finished) and the tents dressed as prescribed in Section III of this order.

At *first sergeants' call* the first sergeants will repair promptly to the adjutant's office prepared to take down in writing orders dictated to them and the details made from their respective companies.

At *sick call* the sick will be marched by the first sergeant, or a non-commissioned officer detailed by him, to the hospital; the non-commissioned officer will present the sick report to the medical officer, and in due course of time return with it to the first sergeant. If there be no sick, a non-commissioned officer of the company will so report to the medical officer.

At *school call* all officers and non-commissioned officers will promptly assemble at the designated places for instructions.

At the call for *guard mounting*, the men detailed for guard and as supernumeraries will prepare to fall in; at the first sound of the *assembly* following it, the first sergeants will form their respective details, inspect arms and uniforms closely; replace men not up to the standard of neatness; instruct their supernumeraries and non-commissioned officers in their positions at guard mounting; and at the first sound of the *march* following the *adjutant's call*, they will march them off. The first sergeant is responsible for his guard detail.

At the *first call for drill*, officers and men will prepare for drill, and at the first note of the *assembly*, immediately after *drill call*, they will fall in, and companies will be formed. At the first sound of the *march* following the *adjutant's call*, the companies will be marched promptly from the company streets to the place for the formation of the battalion, in such order that the first company on the line will have the lead. The battalion should be formed promptly, from three to five minutes being sufficient.

At the *first call for dress parade*, officers and men will prepare to fall in; at the first sound of the *assembly*, companies will be formed, roll will be called, and company commanders will inspect their respective companies as to their general appearance; at the *march* following the adjutant's call, the companies will be marched on promptly in succession in such manner that the color company, which should march off at the first note of the march, will have the lead, and companies which should come on the line before others have precedence of the latter; the formation of line for dress parade should under no circumstances occupy more than five minutes.

At the *first call for retreat or undress parade*, officers and men prepare to fall in with uniform and with or without arms as ordered at the time,

generally without arms; at the first sound of the *assembly*, formations are made, roll is called, and the officer in command brings the company to parade rest, or if a general formation be ordered, marches his company on the line; after *retreat* has been sounded, the officer brings his company to attention and directs the first sergeant to dismiss it, but if a general formation has taken place, he does not give these orders until the adjutant has dismissed the parade.

At *tattoo* all noises and loud talking must cease.

At *taps* lights must be extinguished and an inspection of quarters shall be made by an officer of each company, designated by the company commander, who will report to the officer of the day the names of all enlisted men who may be absent without leave; this officer should walk his company street after taps until absolute quiet is assured and turn out on the slightest breach of discipline in his company during the night.

When a company or detail falls in, it does so at the head of the company street, *i. e.*, the end nearest to the officers' tents; if the formation be for guard mounting, battalion drill, or dress parade, the head of the company or detail should show clear of the tents, so as to be observed by the adjutant or officer in charge of the general formation; when there are two companies in a street, the company of the senior officer forms nearest the head of the street; the company first to come on the line marches out first. The street between the tents of the company officers and the heads of company streets is known as the "officers' street."

Formations for all roll calls should be carefully and promptly conducted. Men should fall in at the first sound of the *assembly*. As soon as a man takes his place in the ranks, he should be at attention. First sergeants should be at attention in front of the center of their companies until their presence is required elsewhere.

At the first formation in camp the company may fall in as prescribed for sizing the same; after that the formation is to be in accordance with section 187, Infantry Drill Regulations.

File-closers should be constantly vigilant, watch the men, pay attention to commands, and never allow talking, gazing about or inattention in the ranks. Their instructions should be given quietly, and in such manner as not to interfere with the commands of the commanding officer. They should see that their own line is dressed and their distances preserved.

When men in ranks are spoken to by file-closers for errors committed no reply should be made.

The officer present at reveille and undress parade (the latter generally known as *retreat*) reports the result of the roll call to the battalion adjutant, and he to the regimental adjutant, and he to the regimental commander. The field officers should be present at these formations, and see that they are made promptly and properly by the companies of their respective battalions.

III. FATIGUE AND POLICE.—The members of the guard coming off duty one day, are constituted the regular fatigue party or general police for the next day, and will report at the first fatigue call of the day to the senior non-commissioned officer of the old guard, who should prepare, while on guard, a list of their names and companies. This non-commissioned officer will report the men absent and present to the officer of the day. The formation will be made at the guard tents.

The policing, except of the company quarters, will be in the charge of the senior non-commissioned officer of the guard, under the orders of the officer of the day.

The policing of the company quarters, is under the charge of the company quartermaster sergeant, assisted by the sergeants and corporals of the company, who set the whole company at work.

The policing must be finished and tents ready for inspection at the first call for guard mounting.

As there will be no old guard available on the first day in camp, a detail must be ordered for this purpose by regimental commanders equal to the guard detail.

The ground to be policed by the troops will be the space occupied by them and that indicated by the camp commander. Companies police their quarters which includes the street as far back as the rear of the company officers' tents on one end and the rear of the company kitchen on the other; the general police covers the remainder of the camp to be policed by the troops; where two companies join both are responsible for the space between the backs of the tents. Where two companies face on the same street each will police its respective half.

Every day, weather permitting, beds and blankets should be well aired. Tents and grounds must be kept scrupulously clean, and the grass growing between the back of the tents must be kept trimmed and in good order; the work must be done promptly; and while the ground must be kept scrupulously clean, this does not mean that all loose earth must be swept up and hauled off.

Tents will be dressed for an inspection every morning immediately before or after guard mounting and at the afternoon fatigue call as follows:

The interior of the tent should be well aired; front of the tent open; walls looped up if the weather permits; tent floor clean; bedding piled neatly in back end of tent; blankets folded once each way and piled on top of bedding; overcoats folded once lengthwise and piled on blankets; other clothing folded lengthwise and piled neatly on overcoats; caps with ornaments to the front on top of clothing; blanket bags set on floor on end, roll up, flap to front; boots and shoes clean and placed in an orderly way on floor by side of bedding; wash basins empty and clean upside down on floor by side of bedding; stools on either side of tent; accoutrements hung on board or rope strung high from one upright pole to the other and buckled; clean towels hung on same board or rope. In minor details there must be uniformity in each company.

Unoccupied tents must be looped up, front open and prepared for inspection as well as those occupied.

Companies will follow this method of dressing tents unless they first secure permission from the inspecting officer to use another method, presenting same in writing. Tents of the same company must be dressed uniformly.

The inspector of the camp will make an inspection each day, before or after guard mounting, and report the result thereof to camp headquarters. The battalion commanders will meet him when he arrives in the camp of their respective battalions: and the company commanders at their respective quarters.

The surgeon will make two sanitary inspections each day, one in the forenoon and one in the afternoon, and report the result of each inspection to camp headquarters.

Company inspections by company commanders, or by the battalion or regimental commander, if he so desire, will take place Sundays at 9:30 A.

M, and will be merely of dress and general appearance, without arms, and informally, of the quarters.

The quartermaster will designate the place where refuse matter from the camp proper may be deposited, and will cause the collected matter to be removed each day at guard mounting. Commanding officers will prohibit the depositing of refuse matter after guard mounting, or anywhere else than at the appointed place.

IV. INSTRUCTION.—Commanding officers of battalions and companies should not use the drill ground as a place for theoretical instruction except when absolutely necessary. Men should not be kept at attention during long explanations. The movements should be rapid and varied to sustain the interest of the officers and men. Dressing should be prompt, and when only a few men are out of the alignment they should be spoken to by name or designated by the company commander after the command "front" is given; the whole command should not be compelled to wait for the slowness of one or two men. Soldiers are, and should be addressed as men; the word "boys" is not found in the drill regulations.

Officers at drill when they are to take a prescribed position must hasten to it, not walk leisurely. The sword should be at "carry," except at parade rest, order arms and when marching in double time; it should not be lowered into both hands when wheeling, nor the point dropped under other circumstances; nor should it be transferred to the left hand.

Equalization should be prompt, and not be a cause of delay as it too often is; an adjutant should be able to tell from his reports the exact number of men of each company due for drill, and make his preparations for equalization before drill call; if there be a discrepancy of more than two or three men between his figures and the first sergeant's report, he should, after drill, report the facts to his commanding officer, who should call for an explanation. A first sergeant reports the strength of his company to the adjutant as comprising (*so many*) sergeants (this includes corporals acting as sergeants) and (*so many*) files, and obtains these numbers before reporting his company to his captain; he reports to the adjutant as soon as he has reported to his captain, and on returning reports orders received to the latter, who will direct him to carry out the same. Should it become necessary to re-form the company, the captain will direct the first sergeant to do so, and having done so, the latter will report to the captain, "Sir, the company is re-formed," and take his post.

Commanding officers will cause their musicians to report to the chief trumpeter of the regiment for instruction. He will impart proper instructions to the musicians during drill hours and at such other times as he may select, and report absentees to the adjutant of the regiment. The drum major is under the immediate orders of the regimental adjutant.

Bands are under the immediate orders of the regimental adjutants.

V. SCHOOLS OF INSTRUCTION will be ordered by commanding officers of regiments for the officers and non-commissioned officers of their respective commands, to take place at school call. At these schools errors and omissions, or violations of orders, regulations or customs of service, that have been noted by the commanding officers themselves, or to which their attention has been called, will be pointed out, so that they may be avoided thereafter.

VI. EXCUSED.—No one is excused from dress parade or review except the sick, line officers senior in rank to the commanding officer of the parade, and those absent on duty or with authority from the camp commander; company commanders will detail one or two men for the purpose of guarding the company streets and quarters while the companies are out on parade.

VII. GUARD DUTY.—The officers of the day and of the guard are under the exclusive orders of the camp commander. The officer of the day is responsible for the proper and correct performance of guard duty, and especially that during the day time each relief, after the first is posted, will be assembled by the officer of the guard at least half an hour before going on post, and properly instructed in the duties of sentinels. Challenging will commence at taps and cease at broad daylight.

The detail for camp guard will consist of one captain, as officer of the day, two lieutenants, two sergeants, three corporals, two musicians, and at least twenty-five privates.

The adjutant will notify the officers detailed of their positions, and the first sergeants of the positions of non-commissioned officers, so that the latter may be properly instructed by the former. The notification for each day's detail will be made at first sergeant's call *the day previous*. The first sergeants will immediately following make the required details from their companies, notifying the men, and during the day will have them instructed in the duties of a sentinel.

The first officer of the day will at once make requisition for the following articles which the quartermaster is authorized to issue for the use of the guard:

Bedding for two-thirds of the guard.	Two wheelbarrows.
Ten camp stools.	Four rakes.
Twenty candles.	Four shovels.
Five candlesticks.	Two sickles.
Three lanterns—and oil.	One flag.
One table.	One halbard.
Five brooms.	Two wooden pails.

These articles will be placed on the guard report, and turned over by each officer of the guard to his successor, who will verify the same, and receipt therefor on the guard report. The officer of the guard relieved at guard mounting of the last day of the camp season, will before guard mounting turn in the property for which he is responsible to the quartermaster, and take the latter's receipt on his guard report.

The detail to fire the morning and evening gun (if used) and salutes will report for orders to the officer of the day, who will be responsible for the prompt and proper firing of the guns. The *morning gun* will be fired at the first note of reveille; the *evening gun* at the last note of retreat.

In hoisting and lowering the flag paragraph 450, Army Regulations 1895, will be strictly complied with. The firing of salutes will commence at the moment that the person saluted arrives opposite the guard house, or at such time as may be ordered by the camp commander.

A supernumerary in the guard detail is to supply the place of any man of the regular detail who may not be accepted as fit at guard mounting, or of any man who may afterward, during the tour of guard duty, for any reason

be relieved from that duty. The supernumerary, after guard mounting, and while awaiting a call for his services on the guard, is not, strictly speaking, "a member of the guard," and hence is liable for other duty; nevertheless he is a man who has been ordered to hold himself in readiness for guard duty at any moment, and cannot absent himself from the camp during this tour of guard duty. These obligations of supernumeraries should be made known to them by their respective first sergeants.

VIII. REPORTS AND RETURNS.—Company morning reports must be sent to the office of the regimental adjutant and camp inspector before guard mounting. The medical officers will send in their sick reports by guard mounting. The consolidated reports of the regiment must be made by drill call at the latest.

Commanding officers will not return for pay for the day men who have been absent without authority from any prescribed duty for that day; to be entitled to a day's pay a day's duty must be performed.

Daily duty reports (Form 30) will be turned in to camp inspector immediately after parade or retreat.

Ration returns will be submitted to the camp adjutant immediately after parade or retreat the day previous to date of issue, by whom they will be sent to the camp commissary. The hour for issue will be arranged to suit the convenience of all concerned.

Necessary extra issues in excess of savings will be charged at one-half contract price, and will be made on separate ration returns.

Savings will be credited at contract price, and money value paid to organization making the saving on the pay rolls.

Commissaries and other officers acting as such will be held strictly accountable for rations under their charge.

Immediately after the close of camp the commissaries will prepare and forward a consolidated report of all stores received and issued while in camp. A balance sheet showing debits and credits of each company must be submitted as part of the report.

IX. UNIFORM.—Officers and enlisted men when leaving their quarters, off duty, must wear the undress coat or blouse, buttoned; men engaged in games of recreation are excused from compliance with this, and men actually at work on fatigue duty are not required to wear the blouse buttoned. Buttons should be replaced promptly when needed.

Officers are authorized to wear in camp, off duty, the white undress coat and the trousers, or the cape. The commanding officer of the camp may authorize, however, the wearing of overcoats when the comfort and health of the officers or men may make it necessary. Staff officers (not of mounted troops) may on all occasions, when not otherwise directed by the camp commander or other superior authority, exercise their discretion as to the duty on which top boots may be worn by them; but on occasions where their commanding officer is present his example is their guide, and uniformity must always be preserved.

X. NO SUBSTITUTES will be taken to camp, and commanding officers of companies who issue clothing, arms, and equipment to any man not regularly enlisted in the Iowa National Guard, and permit him to go into camp will subject themselves to trial by court-martial.

XI. GREATER CARE OF THE STATE PROPERTY IS ENJOINED.—The loss by marking and defacing tents and the destruction of tent poles

by driving nails into them, will be charged on the pay rolls against the soldiers guilty of these practices.

Commanding officers of companies will be charged with the number of tents and other state property issued to their commands, and a special inspection will be made of the same on the first and last day of each encampment, in order to locate the responsibility for loss or damage.

Certificates of loss, "lost," or "stolen at camp," are too often forwarded, and hereafter will not be allowed. Each company commander will at once notify his regimental commander of any loss of state property that may occur while in camp in his company, and search will be made at once to trace the lost property. Any soldier who is charged with taking state property from his own company or others, should be tried by court-martial at once. Company quarters should always have a guard or patrol.

Officers of guards will see that all members of their guards when relieved from guard tour have all uniforms, equipments and arms belonging to them, and any losses of state property on guard will be reported at once.

XII. PASSES.—A soldier in camp desiring to absent himself for not more than twenty-four hours, will apply personally to the first sergeant of his company for a pass. The first sergeant will fill out the pass in the prescribed form, and hand it to the company commander for signature, after which the first sergeant will carry it to the adjutant for approval, in the name of the regimental commander.

In cases of emergency, passes may be granted for forty-eight hours, but not longer.

Blank forms for passes will be furnished from the Adjutant-General's office, and will be kept in custody of first sergeants. In the absence of printed forms, passes may be written.

Absolute, prompt, and unhesitating obedience to orders is demanded, and must be exacted of every one, high and low, officer and enlisted man, and regimental and company commanders are, and will be, held responsible for the discipline and proper instruction of their respective commands.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

GENERAL ORDERS }
No. 18. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, July 7, 1897. }

I. The following report of Colonel Thomas F. Cooke, General Inspector of Small Arms Practice, Iowa National Guard, is published for the information and instruction of the officers and enlisted men of the Iowa National Guard:

ALGONA, Iowa, June 30, 1897.

To the Adjutant-General, Des Moines, Iowa:

SIR—I have the honor to report that in accordance with G. O. Nos. 1 and 15, A. G. O., c. s. I assumed command of the State Rifle Range on the morning of June 6, 1897.

Major H. J. Martin, of the Engineer Corps, had the camp erected and the clearing up and repairing of the damage done by the high water, well under way. The mess had been started on the previous Wednesday, June 21, and continued until Saturday, June 19th. The food was of good quality, well cooked and well served. It was a pleasure to see the men stow it away.

Monday the final preparations for the work of the school were made. A number of details arrived in Cedar Rapids in the morning, but failed to report at the Range until late afternoon or evening, thus violating Par. III of G. O. No. 15, A. G. O., c. s., by delaying the journey. A part of the work was saved and done by these details on Tuesday evening.

The camp routine and methods of the school were substantially the same as last year, and I respectfully refer to my report, dated June 26, 1896, for details lacking in this.

On the first morning of each week firing was delayed from twenty to thirty minutes, largely occasioned by the men not being familiar with their duties. The telephone also caused delay at various times. With these exceptions, work began promptly and was faithfully carried on.

Informal schools were held on three evenings of each week. Instruction was given upon the rifle, its care and use. Considerable interest was manifested.

Twenty-nine thousand, one hundred and sixty rounds of fixed ammunition was issued. There was a marked difference between the two Brigades in the number and condition of the empty shells turned in. The Second Brigade had only eighty shells unclean and 860 short. Of the latter, 540 rounds were used by the coaches, making an actual loss of 320. The First Brigade turned in 5,530 unclean shells, and were short 2,330, including 360 rounds used by coaches. Much complaint was made during the tour of the First, of the requirements for shells, but most of it could have been obviated by cleaning the empties on the Range immediately after firing, and having them thoroughly dry before packing. The soldiers who did this and turned in their shells each day had no trouble.

No large aggregates were made, but the steady improvement from day to day was marked. Each day fine scores would be made at each distance, but not often by the same men. Several men made five successive bull's eyes at 500 and 600 yards, but none of them were so fortunate as to get over four in one score of five shots.

The introduction of selected coaches, who have no other duty, was a great success and should be continued in the future. We were fortunate in our detail this year, and the instruction they gave can not easily be appreciated by anyone who has not served in a similar capacity. Coaching is a hard and sometimes a thankless task, and they are entitled to credit for their willingness to do it for the good of the service.

No complaints of behavior enroute have reached me. Only one case requiring serious discipline arose. That has already been reported. The Second Brigade was quieter after taps than the First, but the general order of the camp was excellent.

Only two visiting officers notified me of their coming. The following details failed to notify the Quartermaster of the time of their arrival: Companies "C," "D," "E," "K" and "M," of the First Regiment; Companies "B," "D," "F," "G," "H" and "K," of the Second Regiment; Companies

"A," "B," "C," "D," "E" and "K," of the Third Regiment, and Companies "A," "B," "D," "E," "G," "H," "I," "L" and "M," of the Fourth Regiment. Some reports were received after the details were in camp, and some sent telegrams which cost fifty cents each to deliver, while some simply gave the time they left home. This record can hardly be considered a success, and does not speak well of our ability to observe all "proper orders."

Some details were equipped with large and heavy chests, which were not only difficult and heavy to handle, but left them dependent for blankets and rifles upon their baggage. Rifles are intended to be carried by the soldier, and blankets should be in the blanket bag or in a canvas roll, which can be carried if necessary.

The health of the command was good. The Medical Officer reports thirty-eight cases treated, with only two men excused from duty, and only one prostration from heat, which was intense the last week. The well at the pit was condemned, and a new one will be necessary if it does not yield purer water. I approved his recommendation that a small hospital flag pole be furnished. This would indicate the position of the surgeon at all times when on duty on the Range.

All of the Inspectors of Small Arms Practice were present a week or more, and rendered constant service. They were alternated in the charge of the Range and pit, and Captain Schermerhorn was the Statistical Officer the last week.

The Engineer detail cleared the camp site of stumps and brush, lengthened and moved the flag pole, located and built a new road back of the Range house and firing points, repainted the Range and pit houses, and did considerable other permanent work in addition to taking notes for a topographical map of the reservation.

The cutting on the bullet stop should be completed, the telephone line improved, and all points on the Range should gradually be brought to grade.

The Camp Staff was efficient and performed their duties in a highly satisfactory manner. I am under obligations to all of them for services rendered. In fact, the cheerful readiness of every one to do his duty made the command a pleasure instead of a task.

Very respectfully, your obedient servant,

THOS. F. COOKE,

Colonel and General Inspector Small Arms Practice.

II. The intention of the service on the State Range is to instruct a limited number of men from each company, who will be competent instructors on the Company Ranges for the rest of the season, and insure uniform instruction in this branch of the service in every organization in the state. The practice is not primarily competitive, but almost entirely instructive, so that it is very important that every essential part of the rifle firing be thoroughly performed by every member of the detail.

III. The matter of cleaning the empty shells at the Range has given those who are responsible for the direction of affairs in the Guard, no little concern. The difference between the two Brigades in the performance of this duty is so marked that it is difficult to account for it. Every instructor should know the most convenient and perfect method of cleaning the shells for reloading, and therefore it is a part of the instruction on the State Range, and should be performed without complaint.

IV. Companies should be divided into squads, each squad to be under one of the detail who served at the State Range at the commencement of the season, it being the duty of the chief of squad to see that the men assigned under his charge are properly instructed in the rudiments of firing, the working of targets, care of shells, and kindred duties.

V. An allowance of \$15.00 annually, for the construction and maintenance of a rifle range for each company, will be made upon receipt of claim. Claims must be made to show: distance of the range from armory, number and style of targets, the ranges at which firing can be conducted, an itemized statement of expenditures for rent, materials and labor. These claims to be forwarded through Regimental Inspector, who will endorse and forward through Brigade and General Inspectors to this office.

VI. The use of firearms on Sunday being prohibited by statute, Company Commanders are strictly enjoined to not allow firing at Company Ranges on that day.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

GENERAL ORDERS }
NUMBER 19. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE. }
Des Moines, July 14, 1897.

I. The following extract from Special Orders No. 157, War Department, dated July 8, 1897, is published for the information of the Iowa National Guard:

* * * * *

2. Colonel *William H. Powell*, 9th Infantry, is detailed to attend the encampments of the Iowa National Guard from July 28 to August 25, 1897. He will proceed, at the proper time, to the several places of encampment and report to the Governor of Iowa for this service, and, upon its completion, will repair to Madison Barracks, New York, and take station at that post. The travel enjoined is necessary for the public service.

* * * * *

BY ORDER OF THE SECRETARY OF WAR:

SAM'L BRECK,
Acting Adjutant-General.

II. Colonel *Powell* was the first army officer to serve in this capacity with the Iowa National Guard, having been detailed for that duty in 1883, when he was a captain in the fourth infantry. He had much to do with the early organization and instruction of the Iowa National Guard, and the forming of the Military Code that has governed the military forces of the state with very little change.

III. Our old time friend returns to us with the full rank of Colonel in the United States army; he is heartily congratulated and will be obeyed and respected accordingly.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

GENERAL ORDERS }

NUMBER 20. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE.
Des Moines, July 22 1897.

I. The following record of attendance at drills during the quarter ending June 30, 1897, is published for the information of all concerned:

FIRST REGIMENT

Consolidated Report received at General Headquarters July 16.

Company.	Received at Regimental Headquarters.	Membership.	No. of Drills.	Average Attendance.	Percentage.
F. S. & B.		63			
A	July 1, 7 am.	53	14	49	92.31
B	July 5, 7 am.	50	8	31	62.00
C	July 9, 1 pm.	47	14	30	63.83
D	July 2, 7 am.	48	13	31	64.58
E	July 2, 1 pm.	43	14	33	76.57
F	July 3, 7 am.	45	18	33	68.89
G	July 3, 7 am.	40	13	27	67.50
H		42	8	23	54.76
I		55	8	49	89.09
K	July 1, 7 am.	48	17	34	70.83
L	July 2, 7 am.	54	8	36	66.67
M	July 1, 7 am.	49	18	33	67.35
	*Total..	635	143	34	70.78

SECOND REGIMENT

Consolidated Report received at General Headquarters (delinquent).

Company.	Received at Regimental Headquarters.	Membership.	No. of Drills.	Average Attendance.	Percentage.
F. S. & B.		43	13	29	67.44
A		43	13	37	77.08
B		40	10	35	87.50
C		39	11	39	74.36
D		39	9	20	51.28
E		48	21	39	81.25
F		51	12	38	74.51
G		44	13	35	79.55
H		53	13	36	68.31
I		51	13	36	68.63
K		47	13	36	76.60
L		40	10	31	77.50
	Total....	529	149	33	74.07

THIRD REGIMENT.

Consolidated Report received at General Headquarters July 22.

F. S. & B.		61			
A	June 29, 2 pm.	42	9	25	83.33
B	July 1, 2 pm.	44	12	25	79.55
C	July 1, 2 pm.	43	14	26	80.47
D	July 2, 4 pm.	46	13	24	73.91
E	July 2, 2 pm.	44	8	21	54.55
F	June 23, 8 am.	36	10	25	69.44
G	Vacancy.				
H	July 10, 2 pm.	46	7	29	63.04
I	July 3, 8 am.	43	16	30	69.77
K	June 29, 2 pm.	39	7	29	74.36
L	June 30, 3 pm.	54	20	44	81.48
M	July 10, 2 pm.	58	13	33	56.90
	Total....	553	129	31	69.68

FOURTH REGIMENT.

Consolidated Report received at General Headquarters July 10.

F. S. & B.		57			
A	July 2, 8 am.	48	13	27	51.92
B	July 2, 8 am.	48	11	29	60.42
C	July 2, 8 am.	46	13	30	65.22
D	July 2, 8 am.	43	14	31	72.09
E	July 2, 8 am.	45	14	31	68.89
F	July 9, 8 am.	34	8	22	57.89
G	July 1, 8 am.	47	16	33	70.21
H	July 2, 8 am.	51	13	32	62.75
I	July 2, 8 am.	44	10	30	68.18
K	July 2, 8 am.	39	7	39	76.63
L	July 5, 8 am.	53	12	39	73.58
M	July 5, 8 am.	39	14	35	89.74
	Total....	603	144	31	68.15

*Mustered in June 4, 1897.

†Mustered in June 24, 1897.

‡Eleven companies.

II. The following changes have occurred during the quarter ending June 30, 1897, among the commissioned officers of the Iowa National Guard:

COMMISSIONED - GENERAL STAFF.

Charles E. Foster, Aid-de-Camp to Commander-in-Chief, appointed April 30, 1897, with rank as Colonel from May 1, 1890.

SECOND BRIGADE

L. Burt Winslow, Aid-de-Camp, with rank of First Lieutenant from May 22, 1897.

FIRST REGIMENT.

Frank W. Mahin, Colonel, re-elected April 30, 1897, with rank as Colonel from March 17, 1891.

William G. Dows, Lieutenant-Colonel, with rank from April 30, 1897.

Herbert G. Ross, Captain Company "K," with rank from March 22, 1897.

Frank S. Shaw, Second Lieutenant Company "K," with rank from March 22, 1897.

Harry J. Sugru, Second Lieutenant Company "C," with rank from April 5, 1897.

Arthur B. Cates, First Lieutenant Company "E," with rank from April 17, 1897.

Willard M. Flynn, Second Lieutenant Company "A," with rank from May 7, 1897.

Arthur L. Wright, Surgeon, re-appointed June 18, 1897, with rank as Major from June 18, 1892.

James R. Guthrie, Assistant Surgeon, re-appointed June 18, 1897, with rank as Captain from June 18, 1892.

Chester C. McCollom, Adjutant, re-appointed May 24, 1897, with rank as Captain from May 24, 1892.

Thomas E. Green, Chaplain, re-appointed June 18, 1897, with rank as Captain from January 6, 1890.

Albert M. Jaeggli, Battalion Adjutant, appointed June 3, 1897, with rank as First Lieutenant from April 3, 1893.

Charles L. Root, Captain Company "L," re-elected June 22, 1897, with rank as Captain from June 22, 1892.

Charles B. Marquis, First Lieutenant Company "L," with rank from June 22, 1897.

George Michelsen, Second Lieutenant Company "L," with rank from June 22, 1897.

Albert G. Stewart, Captain Company "I," with rank from June 24, 1897.

Ross A. Nichols, First Lieutenant Company "I," with rank from June 24, 1897.

Simon Meierkord, Second Lieutenant Company "I," with rank from

John Tillie, Major, with rank from April 30, 1897.

June 24, 1897.

SECOND REGIMENT.

William B. Barger, Captain Company "H," with rank from April 2, 1897.

Frederick C. Chambers, Captain Company "F," with rank from April 2, 1897.

George E. Whitlock, First Lieutenant Company "H," with rank from April 2, 1897.

Isaac N. Bowen, Second Lieutenant Company "H," with rank from April 2, 1897.

Herbert W. Davis, First Lieutenant Company "F," with rank from April 2, 1897.

Theodore F. Thomas, Second Lieutenant Company "F," with rank from April 20, 1897.

THIRD REGIMENT.

John T. Rume, Major, with rank from April 30, 1897.

John A. Hull, Captain Company "A," with rank from April 13, 1897.

Albert M. Groom, First Lieutenant Company "A," with rank from May 21, 1897.

Hugh S. Mason, Second Lieutenant Company "A," with rank from May 21, 1897.

William C. Mentzer, Second Lieutenant Company "D," with rank from April 5, 1897.

Miles R. Hoover, First Lieutenant Company "D," with rank from March 26, 1897.

FOURTH REGIMENT.

William B. Humphrey, Colonel, with rank from April 30, 1897.

Isaac R. Kirk, Lieutenant-Colonel, with rank from May 24, 1897.

Otto Hile, Major, with rank from June 24, 1897.

Harry A. Gooch, Captain Company "H," with rank from May 3, 1897.

William B. Parker, Captain Company "D," with rank from April 30, 1897.

J. Wallace Dickey, Second Lieutenant Company "M," with rank from April 27, 1897.

William H. Seymour, Second Lieutenant Company "H," with rank from May 3, 1897.

David Muir, First Lieutenant Company "D," with rank from April 30, 1897.

Fred A. Hills, Adjutant, with rank of Captain from July 8, 1897.

Norman P. Hyatt, Battalion Adjutant, re-appointed July 8, 1897, with rank as First Lieutenant from July 2, 1892.

Claude M. Henry, Battalion Adjutant, with rank of First Lieutenant from July 8, 1897.

Will F. Smith, Inspector Small Arms Practice, with rank of Captain from July 8, 1897.

Edwin H. Brown, Commissary of Subsistence, appointed July 8, 1897, with rank as First Lieutenant from May 1, 1895.

Charleton H. Strickland, Chaplain, with rank of Captain from July 8, 1897.

Gorham T. McCrillis, Second Lieutenant Company "D," with rank from April 30, 1897.

HONORABLY DISCHARGED—RESIGNED.

April 10, A. E. Daugherty, First Lieutenant Company "F," Fourth Regiment

April 16, Charles Newton, Battalion Adjutant First Regiment.

April 22, John G. Cushing, Second Lieutenant Company "A," First Regiment.

May 11, J. H. Rothrock, Aid-de-Camp Second Regiment.

June 7, Thomas A. Brown, Second Lieutenant Company "C," Third Regiment.

June 30, H. W. McCullough, First Lieutenant Company "C," First Regiment.

HONORABLY DISCHARGED.

July 8, Captain M. S. Schermerhorn, Inspector Small Arms Practice Fourth Regiment, by reason of appointment of successor under Section 12, Military Code.

July 8, Lieutenant Will G. Bale, Commissary of Subsistence Fourth Regiment, by reason of appointment of successor under Section 12, Military Code.

TERMS EXPIRED.

June 18, A. L. Wright, Surgeon First Regiment.

June 18, James R. Guthrie, Assistant Surgeon First Regiment.

May 24, Chester C. McCullom, Adjutant First Regiment.

June 18, Thomas E. Green, Chaplain First Regiment.

June 17, George G. Belt, Battalion Adjutant First Regiment.

June 22, Charles L. Root, Captain Company "L," First Regiment.

June 22, Frank L. Holleran, First Lieutenant Company "L," First Regiment.

June 22, Charles B. Marquis, Second Lieutenant Company "L," First Regiment.

III. Casualties.

Captain William H. Goodrell, Company "I," Second Regiment, died July 5, 1897.

Captain Goodrell enlisted as a private Company "B," 1st Infantry, May 15, 1861; discharged August 21, 1861; private Company "B," 15th Iowa Infantry, January 31, 1862; promoted to First Lieutenant Company "F" September 14, 1862; promoted to Captain Company "B" June 12, 1865; Brevet-Major U. S. Volunteers; mustered out July 24, 1866; Judge-Advocate First Brigade Iowa National Guard, June 19, 1890; Captain Company "I," Second Regiment, April 18, 1894; died July 5, 1897.

IV. The following changes have occurred during the quarter ending June 30, 1897, among the companies of the Iowa National Guard:

MUSTERED OUT.

Company "I," First Regiment, Waukon, May 11, 1897, S. O. No. 46.

Company "G," Third Regiment, Creston, May 21, 1897, S. O. N 50.

MUSTERED IN

Company at Marshalltown, Iowa, June 4, 1897, assigned to First Regiment as Company "H."

Company at Waukon, Iowa, June 24, 1897, assigned to First Regiment as Company "I."

V. Leaves of absence granted:

First Lieutenant P. W. McRoberts, Company "K," First Regiment, for sixty days to date from April 1, 1897.

First Lieutenant George E. Bass, Company "C," Fourth Regiment, for sixty days to date from March 29, 1897.

Lieutenant Arthur L. Rule, Battalion Adjutant Fourth Regiment, for sixty days to date from April 10, 1897.

Major William G. Dows, First Regiment, for fifteen days to date from April 3, 1897.

Colonel Albert W. Swalm, Third Regiment, for twenty-four days to date from April 21, 1897.

General J. T. Priestley, Surgeon General, for thirty days to date from May 19, 1897, S. O. No. 48.

Second Lieutenant Emile F. Renaud, Company "A," Second Regiment, for five weeks to date from May 1, 1897.

Lieutenant-Colonel H. O. Penick, Assistant Adjutant General First Brigade, for three weeks to date from June 15, 1897.

Colonel H. H. Canfield, Chief Signal Officer, for thirty days to date from June 14, 1897.

Lieutenant-Colonel William G. Dows, First Regiment, for forty days to date from June 16, 1897.

Captain W. H. Keating, Company "F," Third Regiment, for thirty days to date from July 5, 1897.

First Lieutenant Charles V. Dinges, Company "I," Third Regiment, for thirty days to date from June 29, 1897.

VI. Leaves of absence expired:

Second Lieutenant H. E. Dyer, Company "A," Fourth Regiment, June 15, 1897.

First Lieutenant De Forest Pomeroy, Company "L," Fourth Regiment, April 15, 1897.

First Lieutenant P. W. McRoberts, Company "K," First Regiment, June 1, 1897.

First Lieutenant George E. Bass, Company "C," Fourth Regiment, May 29, 1897.

Lieutenant Arthur L. Rule, Battalion Adjutant Fourth Regiment, June 10, 1897.

Major William G. Dows, First Regiment, April 18, 1897.

Colonel Albert W. Swalm, Third Regiment, May 15, 1897.

Second Lieutenant Emile F. Renaud, Company "A," Second Regiment, June 5, 1897.

General J. T. Priestley, Surgeon General, June 19, 1897.

VII. General J. T. Priestley, Surgeon General, was detailed to attend the annual Convention of Military Surgeons of the United States, at Columbus, Ohio, May 24, 25 and 26, 1897.

VIII. In Par. I, G. O. No. 12, dated May 6, 1897, in list of officers of Second Regiment having passed satisfactory examinations at School of Instruction, the name of Captain John Tillie was omitted, and his name should have appeared therein.

So much of Par. I, G. O. No. 12, dated May 6, 1897, as reported Second Lieutenant Raymond P. Snow as having passed an unsatisfactory examination at School of Instruction, is hereby revoked, but he is required to appear for examination at First Regiment Camp.

IX. Permission to enter and pass through the state of Iowa is granted the following organizations:

Company "D," First Regiment, Minnesota National Guard, en route to and from the Inter-State Drill at San Antonio, Texas

Company "L," First Regiment, Nebraska National Guard, en route to and from the Inter-State Drill at San Antonio, Texas.

Company "A," Ninth Illinois Regiment, United Boys' Brigades of America, for the purpose of drilling and parading at Keokuk, Iowa, July 4, 1897.

Nebraska City High School Cadets, for the purpose of encamping for three days.

X. In accordance with the provisions of G. O. No. 38, series 1892, the names of the following officers are ordered placed upon the roll of retired officers:

Lieutenant-Colonel A. A. RODMAN, Second Regiment

Second Lieutenant Washington Rifles, June 29, 1861; Second Lieutenant Company "C," Eighth Regiment Iowa Infantry, September 23, 1861; resigned, April 22, 1862; Second Sergeant Company "D," Second Regiment Iowa National Guard, July 31, 1877; Lieutenant, September 28, 1877; Captain, May 19, 1881; Lieutenant-Colonel, November 28, 1885; resigned August 20, 1888; Captain Company "D," Second Regiment, December 21, 1891; resigned, April 25, 1893.

Lieutenant-Colonel GEORGE W. FRENCH, Assistant Adjutant General, First Brigade.

Aid-de-Camp First Brigade, July 1, 1881; Lieutenant-Colonel and Assistant Adjutant General, July 6, 1882; re-appointed, November 23, 1885; discharged, March 17, 1897.

Lieutenant-Colonel HARVEY R. FULLER, First Regiment.

Enlisted in Company "F," 69 Illinois Infantry, May, 1862; discharged, October, 1862; enlisted in Company "I," 28 Illinois Infantry; discharged March, 1866; Private Company "F," Fourth Regiment, Iowa National Guard, August, 1883; promoted to Corporal and Sergeant; Second Lieutenant, October 30, 1886; First Lieutenant, July 9, 1887; Captain, December 7, 1889; Lieutenant-Colonel First Regiment, April 30, 1892; term expired, April 30, 1897.

Major WILLIAM H. EVANS, Inspector Small Arms Practice First Brigade.

Private Company "K," Fifth Regiment, Iowa National Guard, July 31, 1878; First Corporal, May 1, 1880; Second Lieutenant, July 9, 1887; First Lieutenant, July 18, 1890; Quartermaster Fifth Regiment, October 19, 1891; Major Third Regiment, April 30, 1892; Major and Inspector Small Arms Practice First Brigade, August 26, 1895; discharged, March 17, 1897.

Captain WILLIAM J. McCULLOUGH, Commissary of Subsistence First Brigade.

Private Company "B," Second Regiment, January 28, 1879; honorably discharged, July 30, 1882; re-enlisted, June 19, 1883; First Sergeant, June 19, 1883; Second Lieutenant, March 25, 1884; Regimental Quartermaster, May 14, 1888; Captain and Commissary of Subsistence First Brigade, February 26, 1894; discharged, March 17, 1897.

Captain MELVIN S. SCHERMERHORN, Inspector Small Arms Practice Fourth Regiment.

Private Company "A," Sixth Regiment, Iowa National Guard, May 11, 1878; re-enlisted, September 20, 1881, Hospital Steward Sixth Regiment,

August, 1880; Sergeant-Major, June 12, 1882; Adjutant, May 22, 1883; Quartermaster, February 23, 1886; Quartermaster Fourth Regiment, June 17, 1892; Captain and Inspector Small Arms Practice, June 1, 1893; discharged, July 8, 1897.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

GENERAL ORDERS }
No. 21. }

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE, }
Des Moines, July 27, 1897. }

I. The following named officers who failed to attend Officer's School at Ames during the year 1897, or who were not examined at their company stations or failed to pass a satisfactory examination, are hereby ordered to appear for examination during the camps of their respective Regiments:

FIRST REGIMENT.

Lt. P. W. McRoberts, Lt. F. H. Gunsolas, Lt. J. E. Bartley.

SECOND REGIMENT.

Lt. O. M. Cole, Lt. C. W. Bradley, Lt. E. F. Renaud.

THIRD REGIMENT.

Captain A. B. Shaw, Capt. John A. Hull, Lt. E. C. Peairs.

FOURTH REGIMENT.

Major L. E. Baker, Lt. Deforest Pomeroy, Lt. E. A. Ringland.

II. The examinations ordered above will be conducted by the Inspector General assisted by such other officers of the Inspector's Department as he may designate.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant General

GENERAL ORDERS }
No 22. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, August 12, 1897. }

I. Paragraph I, General Orders No. 19, dated Adjutant-General's Office, Des Moines, June 15, 1896, is amended to read as follows:

As a recognition of faithful and meritorious service and earnest effort to attain a high degree of efficiency as an officer, all officers of the Iowa National Guard from Second Lieutenant to Major, inclusive, shall receive brevet rank one grade higher than their actual rank at the time of examination, who comply with the following conditions:

- a. Three years continuous service as an officer.
- b. Attendance at two sessions of the school for officers of the Iowa National Guard.
- c. Passing an examination as provided for by General Orders No. 80, Headquarters of the Army, A. G. O., October 5, 1891, with the exception

that all officers up to and including Captain shall not be required to prepare an essay, and that the examination of Majors be the same as required for Captains by said order.

BY COMMAND OF GOVERNOR DRAKE.

HENRY H. WRIGHT,
Adjutant-General.

GENERAL ORDERS }
No. 23. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, September 8, 1897. }

Ammel's First Sergeant's Roster and Roll Call Book is adopted for the use of the Iowa National Guard, and will be issued from this office. This book, and no other, will be used for roll calls and record of company drills. It will be kept neatly and submitted to the inspectors whenever called for by them. It will carry the name of every member of the company, beginning with the officers, whose attendance at drills will be noted therein by the First Sergeant. That portion of the book devoted to "Target" and "Sick" need not be kept up, as other books are issued for these records. The purpose of issuing this book is to have a permanent record of all company drills. When the book is filled it will be returned to this office for file and a new one will be issued.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

GENERAL ORDERS }
No. 24. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, Sept. 10, 1897. }

The following recommendations of the board of officers convened under section 34 of the Military Code, per Special Order Number 90, current series, are appended:

RECOMMENDATIONS.

I. That Captain Rinehart be released from arrest and restored to duty and command.

II. That Captain Rinehart be admonished by means of a letter to him through military channels, to deliberate more carefully before he issues orders, or reproves subordinates, and that he be advised that the state of discipline in the company is not satisfactory, and that military offenses should be punished in a military manner.

III. That the complaining witness, Corporal Clutter, be admonished through military channels, that he should promptly obey orders, and that if after having rendered such obedience he feels himself aggrieved, he then make his complaint and ask for redress.

Captain Rinehart will be released from arrest and restored to duty.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

GENERAL ORDERS, }
 NUMBER 25. }

STATE OF IOWA,
 ADJUTANT-GENERAL'S OFFICE, }
Des Moines, September 28, 1897. }

The following report of Col. W. H. Powell, Ninth U. S. Infantry, is published for the information of the Iowa National Guard.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General

MADISON BARRACKS,
New York, September 10, 1897. }

Adjutant-General, U. S. Army, Washington, D. C.:

SIR—I have the honor to report that in compliance with Special Orders No. 167, A. G. O., July 8, 1897, I visited the encampments of the National Guard of the State of Iowa, and at each one was received with cordiality, and every courtesy was extended to me, not only by the commanders of the respective camps and their staff officers, but by every officer and soldier with whom I was brought in contact.

Fourteen years ago it became my duty and pleasure to be sent to the State of Iowa to inspect her troops, and it has afforded me much pleasure to make the present inspection, it having given me the opportunity to mark the great improvements that have been made since my first visit.

The first encampment was that of the First Regiment, commanded by Col. F. W. Mahin. The camp was located about two miles from the town of Waterloo, on the banks of the Cedar river, and was easily accessible by boat, wagon road and trolley cars. The second encampment was that of the Fourth Regiment, commanded by Col. William B. Humphrey. The camp was located on a high bluff, overlooking the Des Moines river, opposite the town of Fort Dodge. The third encampment was that of the Second Regiment, commanded by Col. D. V. Jackson. This was located in the outskirts of the town of Washington, convenient to two lines of railway and but a short walk from the central part of the town. The fourth camp was that of the Third Regiment, commanded by Lieut.-Col. John C. Loper, the Colonel having been sent on a foreign mission. This camp was located near the town of Osceola, only ten minutes walk from that village.

In obedience to instructions from the War Department the following were made the principal subjects of inspection:

ORGANIZATION.

The troops of the State of Iowa are organized into two brigades of two regiments each, commanded by brigadier-generals. The regiments are composed of three battalions of four companies each. A regiment comprises

- | | |
|-----------------------|---------------------------|
| 1 Colonel, | 4 Sergeants-major, |
| 1 Lieutenant-colonel, | 1 Quartermaster Sergeant, |
| 3 Majors, | 1 Commissary Sergeant, |
| 4 Adjutants, | 2 Hospital Stewards, |
| 1 Quartermaster, | 2 Color Sergeants, |
| 1 Commissary, | 1 Ordnance Sergeant, |

1 Surgeon,	1 Drum Major,
2 Assistant Surgeons,	1 Chief Musician,
1 Inspector S. A. P.,	2 Principal Musicians,
1 Engineer and Signal Officer,	20 Musicians,
1 Chaplain,	1 Chief Trumpeter,

and twelve companies, each consisting of 3 officers, 3 musicians and 40 non-commissioned officers and privates.

AMBULANCE AND HOSPITAL CORPS.

These corps were well organized upon the principles of those of the regular army, but not of sufficient strength to be thoroughly useful in time of war. Four litter-bearers to a company were designated and properly marked with red badges. The surgeons were energetic in their work and a daily drill of the corps was held. There was little or no sickness in any of the camps; the few cases which were treated were principally from over-fatigue in the hot weather by men unaccustomed to that kind of labor. Certain kinds of livery wagons were hired as ambulances (in one regiment it was a grocer's delivery wagon) and they were in constant attendance upon the regiments during drills and maneuvers.

I had the opportunity of witnessing the effectiveness of the Hospital Corps in the camps of the First and Fourth Regiments. In the first named, a young man was drowned in Cedar river while bathing, and his body had sunk to the bottom, but a companion made a dive for it and brought it to the surface, where it was received and carried to the shore by another companion. Within five minutes Surgeon Wright had the body in his hospital and brought back to life and in a few days the man was again doing duty. In the last named camp a premature explosion took place while firing a salute for the governor, breaking a man's arm, lacerating his hand and filling his face with powder. Surgeon Sherman with his corps had charge of the man in a few minutes and his wounds were promptly dressed. When I left the camp the man was doing well, with a prospect of no greater permanent injury to his person than the loss of one thumb.

To complete the equipment of this excellent corps there should be provided a regulation ambulance for each regiment; an emergency operating case should also be provided, the surgeons being compelled to use the instruments with which they have provided themselves for their professional practice in civil life. Each company should have one litter, and the Hospital Corps should be provided with new field pouches, with antiseptic dressings.

SIGNAL CORPS.

Signalling was practiced by an organized corps of one officer and four men belonging to each regiment, using both the flag and heliograph. The old Morse Code was, however, practiced for the reason that in the ranks were many telegraph operators, who could easily become proficient in this code, while they did not have time sufficient to learn the new code lately adopted in the Army. In the event of war the new code would be found detrimental to the interests of the service amongst the volunteers for the reasons above given.

ENCAMPMENTS.

The encampments were by regiment, the camp grounds well selected,

and tents pitched according to the United States drill regulations, being perfectly aligned. All tents were floored.

ARMAMENT.

The entire Guard is armed with the Springfield breech-loading rifles Cal. 45. One or two companies have those with the old buckhorn sight, and one company has had the same rifles for nineteen years. As a rule I found these arms in excellent condition for service, very clean, with one or two exceptions, throughout the entire command.

EQUIPMENTS.

The leather waist belts and old McKeever cartridge boxes in the hard, of the troops are in very poor condition, the leather being without life and very flabby in both. They are not well kept. These should be discarded and the new regulation cartridge belt adopted, although the troops have the white woven field belt.

The knapsack, haversack and canteen are of United States pattern and in good condition.

CLOTHING.

The troops of the Guard are uniformed strictly with the U. S. Army full dress and undress uniform. They have also the regulation campaign hat and leggings. The full dress was not used in camp, orders having been given by the Adjutant-General of the State prohibiting its use in camp. At all drills and field maneuvers the campaign hat and leggings were worn, and at reviews, parades and inspections the men appeared in the undress uniform, including forage caps and white gloves.

As a rule the clothing was good and well kept. Some of the city companies had the advantage of tailors to fit the uniforms to the persons of their members, and accordingly presented a much neater appearance than the others. All were provided with United States pattern overcoats for both officers and men.

It was noticed that a great number of men wore tan and other colored shoes. The colonels of the various regiments endeavored to have the black shoe worn, but as there was no general army regulation governing the same the orders were not fully enforced.

HORSES

All field, regimental and battalion staff officers were mounted at all drills and ceremonies, but the horses were hired by the State at the respective places of encampments

AMMUNITION.

From 1,000 to 2,000 rounds of original ammunition, caliber 45, has been issued to each company. After this is fired in rifle practice the empty shells are returned to the Ordnance Officer at Des Moines, where they are reloaded and reissued. The companies of the First Regiment had at their respective armories about 23,000 rounds of ball cartridges, averaging nearly 2,000 rounds each. The Second Regiment had about the same as the First. The Third Regiment had 20,600, averaging about 1,700 in each company. The Fourth Regiment had about 18,000, averaging about 1,500 per company. The companies are not provided with proper reloading tools, therefore, to have the shells properly reloaded by an experienced

man they are sent to the State Capital. There is also a large supply of original ammunition kept at Des Moines ready for shipment to any point to which troops might be ordered for service.

CAMP AND GARRISON EQUIPAGE.

The State owns, complete, 20 hospital tents, 432 wall tents, 144 wall fly tents, 6 conical wall tents, and 1 large marquee tent for the Governor. One-half of this number of tents was sent to the first encampment, and the other half to the second encampment. When the first encampment was broken up and while the second encampment was being held, that of the first was transferred to the point where the third camp was to be held, and when the second camp was broken, the canvas was sent to the place where the fourth camp was to be held.

This makes a great spread of canvas for a regiment, sufficient, in my estimation, in the event of emergencies, when put together, to shelter 2,000 men with ease. No common or shelter tents are owned by the State. The canvas is all of excellent quality, made of U. S. Army duck, clean and neat and free from unsightly marks of any description. In fact it is so well cared for that I am afraid the canvas of U. S. troops, were they encamped with the Iowa troops, would bear unfavorable criticism.

The mess outfits are owned by the company organizations. Some of them are more elaborate than others. The majority of the companies own their mess tents, which are about thirty feet long, and wide enough to arrange two rows of mess tables under them. A great many Buzzacott field ovens are also owned by the companies, and captains of other companies informed me that they would get them also when their company funds would permit. Companies which did not possess these were supplied with small cook stoves by the State, hired for the purpose, but I considered them too small to do sufficient cooking for forty-two men. The cooking was in many cases done by soldiers, in other cases by hired help. The food in all the camps, however, was well cooked and palatable.

SUBSISTENCE STORES.

Attached hereto (marked —) is a table showing the component parts of the rations issued to the troops. These are contracted for and purchased by the commissary of each regiment at the place of encampment and paid for by the State. Issues were made daily.

DRILLS AND CEREMONIES.

Attached hereto (marked B and C) is an order from the Adjutant-General of the State, prescribing the camp duties. This order was carried out fully in all the camps. No company drill was held. The officers and men were energetic in their efforts to perfect themselves in their various drills, being engaged at it, without complaint or murmur, two hours in the morning and two in the afternoon, in addition to parade and review daily. At the commencement of the drills some errors were made, both by officers in their commands and by the men in the execution of the maneuvers, but at the end of the week, owing to the intelligence of the rank and file, the drills were very creditable, while the ceremonies were conducted with a precision so far above the average that it was a pleasure to witness them.

The drills consisted of battalion and regimental close-order and by battalion in extended order, advance and rear guard, and outpost duty. The ceremonies were battalion and regimental parades and reviews.

The men labor under some disadvantage of drill in applying the manual issued to the Army for drill with the magazine rifle. Companies are not thoroughly instructed in the position assumed for inspection, the result being that the men under inspection held their rifles with the muzzle so much depressed as to seriously interfere with the men on their left. This and the "port arms" is the greatest defect that I have to report, although all the companies are weak in the minor details of drill, such as the "setting up" exercises, the "wheeling by fours," keeping proper distances between files and between companies and battalions.

PERSONNEL AND DISCIPLINE.

The men generally are of fine physique, young and active. In some companies there are a few men who do not look very vigorous, but they performed all the duties required of them without inconvenience. The appearance of these men indicated clearly a close and sedentary occupation in civil life, producing pallor of countenance, giving them an appearance of feebleness.

Looking backward to the inspection of former years, when the Iowa National Guard was in its infancy, and comparing the discipline of that period with the discipline of to-day, I might simply say that the comparison is that of no discipline whatever with a well-disciplined command. In the former period men committed breaches of discipline that were highly censurable, but during the entire month, in four separate camps, in different sections of the State, the discipline was so good that I could not help but feel that the constant contact of the officers and men with those of the regular army was slowly but surely placing the former on a level with the latter. Men obeyed the orders of their officers with promptness on and off duty, paid proper salutes on passing and preserved a decorum in and out of ranks worthy of admiration.

THEORETICAL INSTRUCTION.

The theoretical instruction of officers and non-commissioned officers was conducted daily by the field officers of each regiment. A school of instruction for officers is held annually at Ames, Iowa, for about four weeks during the months of January and February, from which great practical results are experienced. This school is under the direction of the Inspector-General of the State, Brig.-Gen. J. R. Lincoln, an accomplished gentleman and soldier. I attach hereto a report of the past season's work, marked —.

In this connection I might state that officers are examined before commissions are issued. An examination of several lieutenants took place in the camp of the First Regiment while I was present. I attach hereto (marked —) a list of questions propounded, to which written replies were required.

GUARD DUTY.

Guard-mounting took place each morning at a regular hour, according to drill regulations. With some minor exceptions, it was correctly done. In the Third Regiment I witnessed as good a ceremony as could have taken place in any Regular Army post.

The officers of the day and officers of the guard constantly, throughout day and night, visited their sentinels and gave instructions, and the sentinels performed their duties with intelligence and conscientiousness.

TARGET PRACTICE.

No practice was held in camp, the period being too short to admit of it, but each company has a home range at its station where practice is held at short ranges.

The State owns a rifle range at Cedar Rapids. As it is impossible to order all the organizations to this range during the season designated for rifle practice, a detail of four men from each company in the State is ordered there annually for instruction, in order that these men may be able to impart the instruction they receive to the men of their companies on the home ranges.

I enclose herewith (marked —) a copy of the range practice of last year, together with the order for the practice of 1897, reports of which have not yet been completed.

In each of the camps mentioned I held inspection, preceded by a review, in which I made a detailed inspection of each company, giving them a rating according to the following standard:

1, very bad; 2, bad; 3, fair; 4, good; 5, very good; 6, excellent. This resulted as follows:

FIRST REGIMENT.

COMPANIES.	PRESENT.		Arms.	Equipments	Clothing.	O. and G. E.	Mess.
	Officers.	Enlisted men.					
A.....	3	38	4	4	3	5	6
B.....	3	43	4	3	5	5	6
C.....	3	39	5	3	4	5	6
D.....	3	34	5	3	3	5	6
E.....	3	29	4	3	3	4	5
F.....	3	34	5	3	3	5	6
G.....	3	27	3	3	3	3	6
H.....	3	18	5	3	3	4	5
I.....	3	40	5	3	3	5	6
J.....	3	40	6	4	3	6	5
K.....	3	36	4	3	3	4	5
L.....	3	43	4	3	3	6	5
M.....	3	43	4	3	3	6	5
	32	419	4.33	3.17	5.33	5	5.43

SECOND REGIMENT.

COMPANIES.	PRESENT		Arms.	Equipments	Clothing.	O. and G. E.	Mess.
	Officers.	Enlisted men.					
A.....	3	30	5	3	4	5	6
B.....	3	40	5	4	4	5	6
C.....	3	33	5	3	5	5	6
D.....	3	33	5	3	4	5	6
E.....	3	37	4	3	4	5	6
F.....	3	32	5	3	4	5	6
G.....	3	39	4	3	4	5	6
H.....	3	32	5	4	4	5	6
I.....	3	33	5	3	5	5	6
J.....	3	35	5	3	5	5	6
K.....	3	35	5	3	5	5	6
L.....	3	37	4	3	5	4	6
M.....	3	37	4	3	5	4	6
	32	411	5.12	3.4	5	4.9	5.4

THIRD REGIMENT.

COMPANIES.	PRESENT.		Arms.	Equipments.	Clothing.	O. and G. E.	Mess.
	Officers.	Enlisted men.					
A.....	3	35	4	3	4	6	6
B.....	3	33	4	3	4	6	6
C.....	3	33	4	3	4	6	6
D.....	3	33	4	3	4	6	6
E.....	3	33	4	3	4	6	6
F.....	3	33	4	3	4	6	6
G.....	3	33	4	3	4	6	6
H.....	3	33	4	3	4	6	6
I.....	3	33	4	3	4	6	6
J.....	3	33	4	3	4	6	6
K.....	3	33	4	3	4	6	6
L.....	3	33	4	3	4	6	6
M.....	3	33	4	3	4	6	6
	30	49	4.5	3.5	4.5	5.8	6

FOURTH REGIMENT.

COMPANIES.	PRESENT.		Arms.	Equipments.	Clothing.	O. and G. E.	Mess.
	Officers.	Enlisted men.					
A.....	3	36	5	3	4	5	4
B.....	3	33	5	3	4	5	5
C.....	3	33	5	3	4	5	5
D.....	3	33	5	3	4	5	5
E.....	3	31	5	3	4	5	4
F.....	3	33	5	3	4	5	6
G.....	3	33	5	3	4	5	6
H.....	3	33	5	3	4	5	6
I.....	3	33	5	3	4	5	6
J.....	3	33	5	3	4	5	6
K.....	3	33	5	3	4	5	6
L.....	3	33	5	3	4	5	6
M.....	3	33	5	3	4	5	4
	26	415	5	3.8	4.7	5.3	5.3

RECOMMENDATIONS.

I recommend that the State purchase ground sufficient for a camping place, large enough for all the troops, and over which could be practiced field maneuvers. To this point the rifle range should be transferred. The fields hired each year are not sufficiently varied in character, are too limited for the necessary drills and altogether unsuitable. The scheme, I believe, would be cheaper to the State in the long run.

I also recommend that all the regiments be brought together once in three years, and at that time some regiment of the regular army be associated with them. The advantage of the contact with regular troops has already developed its influence on the Iowa National Guard and I believe it would be of benefit to the regular service to have this combination, placing a general officer of the regular army in command. He, as well as the other officers, would thus have the advantage of serving with a comparatively large body of troops seldom experienced in time of peace. I know that this measure would be heartily approved of by the State authorities.

I also recommend that the United States Government volunteer to re-brown such of the rifles of the Guard as may, by constant endeavor to keep them clean, be in need of the same.

REMARKS

It must not be understood by the above that the arms were not clean, for I have previously stated they were very clean with two or three exceptions in all the regiments; the rating is for their general appearance, some of them having the outside of the barrels and shanks of bayonets rusted, which many claim was the condition in which they were received; others have been long in use and need re-browning, as in their endeavors to remove the rust they have brightened the barrels.

The police of the various camps was good and the sanitary conditions were well looked after by the officers of the Medical Department, but I must give the palm to the Third Regiment for the most perfect police and general neatness of arrangement of the men's bedding, as well as their packed knapsacks, and the regularity of mess arrangements, of any camp I have ever seen, regular or volunteer.

Whenever it was requested, I not only gave my advice, but rendered every assistance in my power for the instruction of the various commands. Formation for attack in battalion extended order was comparatively unknown at the commencement of the camp of each regiment, but at the request of the Colonels of the First, Second and Third Regiments I gave my assistance, and on Governor's Day an excellent exhibition of the attack of a position was illustrated by the use of blank cartridges by the Second and Third Regiments. In the other two regiments some kind of open order movements were practiced that I had never before seen, and do not know of any drill regulations which authorize them.

On the whole I regard the National Guard of Iowa as an exceedingly efficient body of men, which with thirty days' drilling, would render them prepared to take position in any line of battle. The officers and men are intelligent and ambitious in their desire to learn their duties and to become proficient in them, enduring great fatigue, in the hottest kind of weather, in order to master the details of the service.

It is with pleasure that I note the fact that they readily adopt anything which has a tendency to increase a patriotic feeling. At my suggestion all officers at the reviewing point removed the head covering when the National Colors passed it, when on duty, while those not on duty removed their head covering whenever the Colors passed where they were standing as well as during the playing of "The Star Spangled Banner," at retreat.

To Major-General H. H. Wright, the Adjutant-General of the State; Captain J. A. Olmstead, Ninth Cavalry, U. S. Army, on duty with the Governor; to the Commanders of the various camps, and to all other officers of the National Guard of the State of Iowa, I return my sincere thanks for their ready assistance in my duties and for the many courtesies received.

I am, sir, very respectfully, your obedient servant,

WM. H. POWELL,
Colonel Ninth Infantry.

GENERAL ORDERS }
NUMBER 26. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, October 1, 1897. }

The following, TITLE XI, Code of Iowa, 1897, containing that part of the law relating to the militia of the state and the Iowa National Guard, is published for the information of all concerned.

Company commanders and all officers charged with the enforcement of this code are directed to cause the same to be read to their commands and posted in a conspicuous place in the armory, where all can have access to it and familiarize themselves with its provisions.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

CHAPTER 1.

SECTION 2167. Who constitute—exemptions.—The military force of the state shall consist of all able-bodied male citizens between the ages of eighteen and forty-five years, not exempt from such service under the laws of the United States, except honorably discharged soldiers, sailors and marines of the United States, who shall be exempt from military service in this state at their option. The assessors shall return to the auditor with the annual assessment a complete enumeration of such persons, which may be revised and corrected by the board of supervisors at its June session in each even-numbered year, or at such other time as the governor may direct, and the auditor shall certify to the adjutant-general a true copy of such corrected list, and in each odd-numbered year he shall certify the number of names on the list. But no person having conscientious scruples against bearing arms shall be compelled to do military duty in time of peace.

SEC 2168 Iowa national guard.—The active militia shall be designate "The Iowa National Guard," hereinafter referred to as "the guard," recruited by volunteer enlistments, and shall consist of four regiments of infantry, and, at the discretion of the commander-in-chief, of two batteries of artillery and two troops of cavalry, and the necessary staff departments, with such other officers and enlisted men as are hereinafter prescribed.

SEC. 2169. Governor to call out.—When a requisition shall be made by the president of the United States for troops, the governor, as commander-in-chief, shall order into service the national guard of the state, or such portion thereof as may be necessary, and, if insufficient, so many of the militia as is required, designating the same by draft if a sufficient number shall not volunteer, and shall organize the same and commission officers therefor; and while so in service the national guard and militia shall be subject to the same regulations and receive from the state the same compensation and subsistence as the army of the United States receives.

SEC. 2170. When.—The commander-in-chief shall have power in cases of insurrection, invasion or breaches of the peace, or imminent danger thereof, to order into the service of the state such of its military force as he may think proper, and under the command of such officers as he shall designate.

SEC. 2171. Sheriff may call.—In case of any breach of the peace, tumult riot or resistance to process, or imminent danger thereof, the sheriff of any county may call for aid upon the commanding officer of any military company within his county, immediately notifying the governor of such action, and such officer shall order into service the military force, or any part thereof under his command, in aid of the civil authority.

SEC. 2172. Command.—The command of any force called into service under this chapter shall devolve upon the senior officer of such force, unless otherwise ordered by the commander-in-chief.

SEC. 2173. Brigades—enlistments.—The guard shall be organized into not more than two brigades, each to be commanded by a brigadier-general, to which the commander-in-chief shall assign all regiments, battalions and companies. All enlistments therein shall be for three years, and re-enlistments for one, two or three years, as the soldier may elect, and made by signing enlistment papers prescribed by the adjutant-general and taking the following oath or affirmation, which may be administered by the enlisting officer, to wit: "You do solemnly swear (or affirm) that you will bear true allegiance to, and that you will support, the constitution of the United States and that of the state of Iowa, and will, as a member of the Iowa national guard, serve the state of Iowa faithfully during your term of service, unless sooner discharged, or you cease to be a citizen thereof, and that you will obey the orders of the commander-in-chief and of such officers as may be placed over you, and the laws governing the military forces of Iowa."

SEC. 2174. Staff of commander-in-chief.—The staff of the commander-in-chief shall consist of an adjutant-general, quartermaster-general, inspector-general, commissary-general, a surgeon-general, a judge-advocate-general, a general inspector of small arms practice, a chief of engineers, a chief signal officer, a military secretary, and seven aides. They shall be appointed and commissioned by the commander-in-chief, and shall hold office until their successors are appointed and commissioned. The adjutant-general shall have rank of brigadier-general. In time of peace, the chiefs of departments shall have rank of colonel, the military secretary shall have rank of major, and the aides shall have rank of colonel.

SEC. 2175. Adjutant-General.—The adjutant-general shall issue and transmit all orders of the commander-in-chief, and shall keep a record of appointments, of all officers commissioned by the governor, of all general and special orders and regulations, and of such matters as pertain to the organization of the military force and his duties. He shall reside at the capital and hold his office at the pleasure of the governor; except in times of war or public danger, he shall perform the duties of quartermaster-general. He shall have charge of the state arsenal and grounds, and receive and issue all ordnance stores and camp equipments on the order of the commander-in-chief. The adjutant general shall furnish at the expense of the state such blanks and forms as shall be approved by the commander-in-chief. He shall in each odd-numbered year make out a detailed report for the preceding two years of the transactions of his office, the expenses thereof, and such other matters as shall be required by the governor, who may at any time require a similar report.

SEC. 2176. Generals—elections and staff of.—The brigadier-general of each brigade shall be elected by the officers and enlisted men thereof, and shall hold his office for five years, or until his resignation shall have been accepted or he is dismissed by sentence of court-martial. On recommendation of the brigade-commander, the governor shall appoint and commission two aides, with rank of first lieutenant, as the personal staff of the brigade-commander. The commander of each brigade shall appoint by warrant, countersigned by the assistant adjutant-general, such non-commissioned staff officers as the commander-in-chief may think proper, and may enlist two men to serve as orderlies.

SEC. 2177. Regiments—officers of.—A regiment shall consist of not less than eight nor more than twelve companies. A colonel and lieutenant-colonel of the regiment and a major for each battalion shall be elected by the officers and enlisted men of the regiment, and each officer shall hold office for five years, or until his resignation shall have been accepted or he is dismissed by sentence of court-martial.

SEC. 2178. Regimental staff—band.—The regimental staff shall be appointed and commissioned by the governor on recommendation of the regimental commander, and shall consist of an adjutant, with rank of captain; a chaplain, with rank of captain; a quartermaster, with rank of first lieutenant; a commissary of subsistence, with rank of first lieutenant; and an adjutant, with rank of first lieutenant for each battalion. The commander of each regiment shall appoint by warrant, countersigned by the adjutant, the non-commissioned staff, consisting of a regimental sergeant-major, and a sergeant-major for each battalion, a quartermaster-sergeant, a commissary-sergeant, a color-sergeant, an ordnance-sergeant, and a chief trumpeter. The commissions of regimental staff officers shall expire when the officer nominating them, or his successor, shall make new nominations for their respective offices, and such nominations shall be confirmed by the commander-in-chief. Each regimental commander may cause to be enlisted and organized a band composed of a chief musician, two principal musicians, a drum major, and not more than twenty privates, under the leadership of such chief musician. The members of such bands shall be subject to the same regulations as other enlisted men. The regimental commander, on the recommendation of the captain, shall appoint the non-commissioned officers of each company, by warrant countersigned by the adjutant.

SEC. 2179. Company—officers of.—A company shall consist of a captain, a first lieutenant, a second lieutenant, five sergeants, four corporals, two musicians, and not less than forty nor more than sixty-four privates and non-commissioned officers. A company of cavalry or artillery shall have the same officers and non-commissioned officers, and a commissary-sergeant, a veterinary sergeant, and a saddler sergeant. In time of war or public danger the commander-in-chief may increase the enlisted strength of such companies as he may deem necessary. The company officers shall be elected by the officers and enlisted men of the company, and shall hold office for five years, unless their resignation shall have been accepted or they are dismissed by sentence of court-martial.

SEC. 2180. Election of officers.—All elections of company officers shall be ordered by the regimental commander. All elections of field and general officers shall be ordered by the commander-in-chief. Such orders shall be sent to the commanding officer of the company in which said election is ordered, who shall issue his order for such election, giving at least six days' notice thereof, by posting in three public places accessible to the members of his command, and, where practicable, the same shall be published in one or more newspapers in the county where said company is located. All voting shall be in person and by ballot, and a majority of all votes cast shall elect. The senior officer present at such election shall preside. The returns of elections attested by the presiding officer shall be made within five days from the date thereof to the commanding officer of the regiment, who shall promptly forward the same through military chan-

nels to the adjutant-general, who, upon approval of the commander-in-chief, shall issue commissions accordingly. At the organization of a new company, the election shall be conducted under such regulations as the adjutant-general shall prescribe.

SEC. 2181. Medical and staff departments.—The medical department, in addition to the surgeon-general, shall consist of a deputy surgeon, with rank of lieutenant-colonel, for each brigade; one surgeon, with rank of major and an assistant surgeon for each regiment, and an additional assistant surgeon for each twelve-company regiment. Assistant surgeons for the first five years of commission shall have rank of first lieutenant, after which they shall have rank of captain. The enlisted men of the medical department shall consist of a hospital steward for each regiment, and one acting hospital steward for each assistant surgeon, and such number of privates as the commander-in-chief may prescribe. The other staff departments, in addition to the heads of departments and personal aides and regimental staff, shall be as follows: an assistant adjutant-general, with rank of major; an assistant inspector-general, with rank of major; a judge-advocate, with rank of major; an inspector of small arms practice, with rank of major; an engineer officer, with rank of captain; a signal officer, with rank of captain; a quartermaster, with rank of captain; and a commissary of subsistence, with rank of captain, for each brigade; and an inspector of small arms practice, with rank of captain; an engineer officer, with rank of first lieutenant; a signal officer, with rank of first lieutenant, for each regiment, and such non-commissioned officers and enlisted men as the commander-in-chief may prescribe, for engineer and signal departments. The commander-in-chief shall detail the officers and enlisted men of the staff department for duty with the brigades and regiments upon recommendation of their respective chiefs. All staff officers except heads of departments, aides to the commander-in-chief, regimental staff and personal aides to brigadier-general, shall be appointed and commissioned by the commander-in-chief for five years on the recommendation of the chiefs of their respective departments, selected by examination under such rules as the chiefs may prescribe.

SEC. 2182. Rules.—Every company and regimental band may make rules for its own government, not in conflict with this chapter and general orders or regulations, subject to the approval of the regimental commander.

SEC. 2183. Term of service—resignation—discharge.—Every officer of the guard shall be held to duty for the full term of his commission, unless his resignation shall have been sooner accepted, or he shall have been dismissed by sentence of court-martial. Every enlisted man of the guard shall be held to duty for the full term of his enlistment from the time he becomes an active member thereof, unless regularly discharged for good and sufficient cause by the regimental commander, approved by the commander-in-chief. All members thereof, serving the full term for which they are commissioned or enlisted in the guard, shall, on application, be entitled to an honorable discharge exempting them from military duty except in time of war or public danger.

SEC. 2184. Parades—encampments.—The guard may parade for encampment or drill not less than three nor more than ten days annually, by company, battalion, regiment or brigade as ordered by commander-in-chief.

SEC. 2185. Transportation.—The quartermaster-general shall provide transportation to and from the encampments and points of active service.

SEC. 2186. Discipline.—The organization, equipment, discipline and military regulations of the guard shall conform to the regulations for the government of the army of the United States, except as otherwise provided. The commander-in-chief may at any time change the organization of regiments, battalions, or companies so as to conform as nearly as practicable to the organization of the United States army, or that prescribed by the authorized military authority of the United States, or by authority of congress.

SEC. 2187. Field duty.—The commanding officer of any force of the guard in active service, or at any encampment, may require those under his command to perform any field or camp duty.

SEC. 2188. Penalties.—Any person who shall trespass on the encampment grounds or the camp grounds of the guards in active service or interrupt, molest or interfere with any member of the guard in the discharge of his duties, or sell any malt, spirituous or other intoxicating liquors within one mile of such encampment or camp, except under permit already issued by lawful authority, shall be guilty of a misdemeanor, and the commanding officer of such force may order the arrest of such person and cause him to be delivered to a peace officer or magistrate as soon as practicable.

SEC. 2189. Special duty—drill.—The commander-in-chief may, whenever the exigencies of the public service require it, detail any officer or soldier for special duty, and the expenses and proper compensation therefor may be paid under such provisions as the commander-in-chief may prescribe. The regimental commander may order semi-monthly or weekly day or evening drill by the companies of his command, but the members shall receive no compensation therefor.

SEC. 2190. Arms, equipments and ammunition.—Upon the organization of any company or regiment of the guard, on the requisition of its commanding officer and the approval of the governor, the adjutant-general shall issue necessary arms, equipments and ammunition, and the commanding officer shall deliver to the adjutant-general a bond therefor, payable to the state, in sufficient amount, with sureties to be approved by the governor, conditioned for their proper use, and, upon request of the proper officer, for their return in good order, wear, use, unavoidable loss and damage excepted. All arms and other property issued by the state shall be kept at the company or regimental armory.

SEC. 2191. Inspection—school of instruction.—Such inspections and schools of instruction for officers and enlisted men of the guard shall be held as the commander-in-chief may from time to time direct.

SEC. 2192. Embezzlement of state property.—Any officer or soldier of the guard knowingly making any false certificate or muster or false return of state property in his hands, or wilfully neglecting or refusing to apply all money drawn from the state treasury for the purpose named in the requisition therefor, shall be punished by imprisonment in the penitentiary not exceeding five years, or by fine in the amount of money not so applied, or both such fine and imprisonment, and all costs of prosecution.

SEC. 2193. Uniforms.—The guard shall adopt the uniform of the army of the United States, subject to such modifications as shall be prescribed by the commander-in-chief. The field, staff and company officers thereof

shall provide themselves with the uniform prescribed within ninety days from the date of commission.

SEC. 2194. Penalty for failure to return arms, etc.—Every member of the guard who shall wilfully neglect to return to the armory of the company, or place in charge of the commanding officer of the company to which he belongs, any arms, uniform or equipment, or portion thereof, belonging to the state within six days after being notified by said commanding officer to do so, shall be fined not more than fifty dollars or imprisoned not more than thirty days.

SEC. 2195. Fines for absence or misconduct—suit for.—Every soldier absent from any tour of active service, parade, drill or encampment, without leave or sufficient excuse, shall be fined two dollars for each day of absence; and for any unsoldierly conduct during any such service he may be fined not more than ten dollars. Such fines shall be collected by civil action in the name of the state for the use of the company to which the soldier fined belongs; but in no case shall the state pay the costs of such action. Any company or band may impose such fines upon its members as it may think proper in its by-laws, which may be enforced in the manner above provided.

SEC. 2196. General courts-martial.—Any member of the guard charged with a military offense as defined in this chapter or in the articles of war and general regulations governing the army of the United States, or any regulations promulgated by the commander-in-chief under authority of this chapter, may be tried by a general court-martial ordered and appointed by the commander-in-chief. The organization of the court and the forms of procedure shall, as far as practicable, be those prescribed in said articles of war and regulations. The punishment fixed in the sentence shall not be other than dismissal or dishonorable discharge from the service, reduction to the ranks if a non-commissioned officer, suspension from duty and forfeiture of compensation, or confinement for a period named in the sentence, or reprimand, according to the gravity of the offense. Witnesses duly served with subpoena, signed by the judge-advocate, shall appear and testify as if duly served with subpoenas to appear and testify in the district court, and shall receive the same fees and mileage therefor, to be taxed as costs, which, with other necessary expenses of the judge-advocate and the court, shall be taxed and certified by the president of the court-martial and paid by the state treasurer upon the auditor's warrant issued therefor to the judge-advocate, who shall pay the expenses of the trial.

SEC. 2197. Inferior courts-martial.—Inferior courts-martial are hereby authorized, and the constitution, composition, jurisdiction and proceedings thereof shall be assimilated to courts of the same nature in the army of the United States, but no stoppage of pay or confinement shall exceed that provided for in similar courts by the United States army regulations.

SEC. 2198. Sentence.—The proceedings of all general courts-martial shall be submitted to the commander-in-chief, who shall approve or disapprove the same, or he may mitigate or remit any punishment imposed by the sentence of said court. The proceedings of inferior courts-martial shall be approved or disapproved by the commanding officer, who may in like manner mitigate or remit the punishment fixed in the sentence. In all cases the record of the proceedings of the court-martial, with the order of

the commander-in-chief or commanding officer accompanied therewith, shall be preserved as a permanent record in the office of the adjutant-general.

SEC. 2199. Military board.—An examining board of three or more competent officers, appointed by the commander-in-chief, shall convene at such times and places as he shall direct, whose duty it shall be to examine into the capacity, qualifications, propriety of conduct and efficiency of commissioned officers who shall be ordered before it, and, upon the report of said board, if adverse to such officer and approved by the commander-in-chief, the commission of such officer shall be vacated. No officer shall be eligible to sit on such board whose rank or promotion would in any way be affected by the proceedings, and two members at least shall be of equal or superior rank to the officer examined. If any officer shall refuse to report himself before said board when directed, the commander-in-chief may, upon the report of such refusal by such board, vacate his commission.

SEC. 2200. Military organizations.—It shall be unlawful for any body of men, other than the regularly organized volunteer militia of this state and the troops of the United States, to associate themselves together as a military company or organization within the limits of this state without the written permission of the governor, which he may at any time revoke; but this provision shall not prevent civic, social or benevolent organizations from wearing uniforms and swords.

SEC. 2201. Payment for uniforms.—Uniforms in kind may be issued by the state under such provisions as the commander-in-chief may direct, or, in lieu thereof, there may be annually paid to each officer and soldier of the guard the sum of four dollars to be paid under like provisions, but in no event will the state be liable for the payment of any money in lieu of uniforms, or for any purpose contemplated in this chapter, unless such payment can be made without exceeding the annual appropriation provided by this chapter.

SEC. 2202. To belong to state.—All uniforms and other military property furnished by the state, or for which an allowance has been made, shall belong to the state, and shall be used for military purposes only, and each officer and soldier, upon receiving a discharge, or otherwise leaving the military service of the state, or upon demand of his commanding officer, shall forthwith surrender such state military property in his possession to said commanding officer.

SEC. 2203. Allowance for headquarters.—There shall be allowed annually for postage, stationery and office incidentals to each brigade headquarters the sum of twenty-five dollars; to each regimental headquarters the sum of twenty-five dollars, and to each company headquarters the sum of ten dollars.

SEC. 2204. Allowance for company and band.—There shall be allowed annually to each company and band for armory rent, fuel, lights and like necessary expenses, the sum of two hundred dollars.

SEC. 2205. Regulations.—The commander-in-chief is authorized to make and publish regulations for the government and discipline of the guard, not in conflict with existing laws.

SEC. 2206. Companies may be disbanded.—The commander-in-chief shall disband any company of the guard when it shall fall below a proper standard of efficiency, and he may order special inspections with a view of determining such efficiency.

SEC. 2207. Words construed.—In this chapter the word "soldier" shall include musicians and all persons in the guard or in the militia when called into service, except commissioned officers, and the word "company" shall include battery of artillery and troop of cavalry.

SEC. 2208. Loan of arms to schools and colleges.—Subject to such regulations as the governor may direct, the adjutant-general may loan the surplus arms and accouterments of the state to military schools and colleges in good standing within the state which include military drill in their course of instructions; but when any arms or accouterments are delivered to such an institution, the proper officers thereof shall deliver to the adjutant-general a bond to the state in such amount and with such sureties as the governor approves, conditioned for the proper use of such arms and accouterments and the return of the same in good order, wear and use excepted, upon the request of the adjutant-general.

SEC. 2209. Exemptions and privileges.—Every officer and soldier of the guard shall be exempt from jury duty and poll tax during his term of service, and, except in cases of treason, felony or breach of the peace, be privileged from arrest during his attendance at drill, parades, encampments, active service, election of officers, and in going to and in returning from the same. The uniform, arms and equipments of every member of the guard shall be exempt from attachment, execution or sale for debt or taxes.

SEC. 2210. Penalty for injuring or disposing of arms, etc.—Every person who shall wilfully or wantonly injure or destroy any article of uniform, arms, equipment or other military property of the state, and refuse to make good such injury or loss, or who shall sell, dispose of, secrete or remove the same with the intent to sell or dispose of it, or shall unlawfully break or enter any armory or place where any such arms or equipments are stored, with the intent to remove the same therefrom, shall be punished by a fine not exceeding two hundred dollars, or imprisonment in the county jail not exceeding two months, or by both fine and imprisonment.

SEC. 2211. Compensation of adjutant-general and assistants.—The adjutant-general shall receive an annual salary of fifteen hundred dollars. Such assistance shall be employed in the adjutant-general's and quartermaster-general's department as shall, in the opinion of the commander-in-chief, be actually necessary, and any person so employed shall receive for the time actually and necessarily on duty such compensation as the commander-in-chief may prescribe.

SEC. 2212. Compensation of officers and men.—The military force, when in the active service of the state in time of insurrection or invasion or immediate danger thereof, shall be paid the following compensation for every day actually on duty: Each general, field and staff officer, four dollars; every other commissioned officer, two dollars and fifty cents; every non-commissioned officer, two dollars; every other enlisted man, one dollar and fifty cents; and necessary transportation, subsistence and quarters; the same to be paid out of any money especially appropriated for that purpose. When in actual service of the state in case of riot, tumult or breach of the peace or imminent danger thereof, pursuant to the order of the governor, they shall receive the same compensation, transportation, subsistence and quarters, to be paid out of the state treasury, and for such services rendered

upon the call of the sheriff, they shall receive the same compensation, transportation, subsistence and quarters, to be paid from the treasury of such county; claims being audited and allowed in the former cases by the executive council, and in the latter by the board of supervisors, at its next session.

SEC. 2213. Compensation during encampments.—For the time spent in each annual encampment or drill, compensation to be paid under such provision as the commander-in-chief may direct, and graded according to length of continuous service therein, shall be allowed as follows: To each officer and soldier of less than three years' continuous service, one dollar per day; to each officer and soldier of more than three years', and less than five years', continuous service, one dollar and fifty cents per day; to each officer and soldier of more than five years' continuous service, two dollars per day.

SEC. 2214. Appropriation.—There is appropriated out of any moneys in the treasury not otherwise appropriated the sum of fifty thousand two hundred dollars per annum, or so much thereof as may be necessary, for the support of the guard under the provisions of this chapter not applying to active service, which shall be drawn by a warrant, drawn by the auditor of state on the state treasurer, upon the certificates of the adjutant-general approved by the governor, showing for what purpose each draft is to be or has been used, and no indebtedness shall be created in excess of such annual appropriation.

SEC. 2215 Time of taking effect.—That part of the military code affecting the reorganization of the staff departments shall not take effect until the expiration of the present term of office of the commander-in-chief.

GENERAL ORDERS }
NUMBER 27. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, October 20, 1897. }

I. The following record of attendance at drills during the quarter ending September 30, 1897, is published for the information of all concerned:

FIRST REGIMENT.						SECOND REGIMENT.					
Consolidated Report Received at General Headquarters						Consolidated Report Received at General Headquarters October 14					
Company.	Received at Regimental Headquarters.	Membership.	No. of Drills	Average At- tendance.	Percentage.	Company.	Received at Regimental Headquarters	Membership.	No. of Drills.	Average At- tendance.	Percentage.
F S. & B.						F S. & B.					
A		47	20	42	89.36	A	Oct. 1, 8 am	63	11	26	61.90
B		48	14	34	70.83	B	Oct. 1, 8 am	42	14	33	82.61
C		49	18	36	73.47	C	Oct. 3, 8 am	46	12	25	71.43
D		50	13	29	58.00	D	Oct. 1, 8 am	35	12	30	71.43
E		41	21	29	70.73	E	Oct. 1, 8 am	44	6	30	68.18
F		45	19	33	73.33	F	Sep. 30, 8 am	44	12	32	72.73
G		33	14	19	57.58	G	Oct. 1, 8 am	40	32	31	77.50
H		50	16	22	44.00	H	Oct. 6, 8 am	42	19	34	80.95
I		55	18	44	80.00	I	Oct. 1, 8 am	45	15	34	75.56
J		46	12	33	71.74	J	Oct. 1, 8 am	42	19	34	80.95
K		57	19	38	66.67	K	Oct. 1, 8 am	50	14	40	80.00
L		40	11	27	67.50	L	Oct. 1, 8 am	43	12	31	72.09
M						M	Oct. 2, 8 am	46	13	28	60.87
							Oct. 5, 8 am	44	15	32	72.73
Total.....		561	177	33	70.69	Total		364	172	32	72.73

THIRD REGIMENT.

Consolidated Report Received at General Headquarters.

Company.	Received at Regimental Headquarters.	Membership.	No. of Drills.	Average Attendance.	Percentage.
F. S. & B.		62			
A	Oct. 15, 2 pm	60	9	39	65.00
B	Oct. 6, 2 pm	46	12	36	65.22
C	Oct. 2, 8 am	49	18	33	65.31
D	Oct. 4, 12 m	46	16	37	80.43
E	Oct. 1, 8 am	49	9	36	61.22
F	Oct. 2, 8 am	46	30	30	65.22
G	Oct. 18, 8 am	43	10	32	74.42
H	Oct. 23, 4 pm	53	7	28	52.83
I	Oct. 2, 8 am	46	16	36	85.22
K	Oct. 1, 8 am	43	15	36	59.77
L	Oct. 1, 8 am	53	26	46	75.47
M	Oct. 20, 8 am	67	9	38	68.42
Total.....		668	177	33	67.14

FOURTH REGIMENT.

Consolidated Report Received at General Headquarters October 18.

Company.	Received at Regimental Headquarters	Membership.	No. of Drills.	Average Attendance.	Percentage.
F. S. & B.		62			
A	Oct. 6, 8 am	54	12	34	62.96
B	Oct. 5, 8 am	50	15	38	76.00
C	Oct. 3, 8 am	47	12	30	63.83
D	Oct. 2, 8 am	45	16	36	80.00
E	Oct. 2, 8 am	45	7	27	60.00
F	Oct. 12, 8 am	38	9	23	63.89
G	Oct. 1, 8 am	50	9	37	74.00
H	Oct. 6, 8 am	47	7	34	72.34
I	Oct. 2, 8 am	40	8	27	67.50
K	Oct. 2, 8 am	40	8	36	90.00
L	Oct. 2, 8 am	56	10	47	83.93
M	Oct. 2, 8 am	44	12	39	88.64
Total.....		616	125	34	73.59

II. The percentage of Company "H," First Regiment, having fallen below fifty per cent, the Regimental Commander will investigate the cause and report same to this office.

III. The following changes have occurred during the quarter ending September 30, 1897, among the commissioned officers of the Iowa National Guard:

COMMISSIONED—SECOND BRIGADE.

George W. Avery, Assistant Inspector-General, with rank of Major, to date from July 26, 1897.

FIRST REGIMENT.

Richard M. Darley, Captain Company "H," with rank from June 4, 1897.

Charles S. Aldrich, First Lieutenant Company "H," with rank from June 4, 1897.

Willard M. Flynn, First Lieutenant Company "A," with rank from June 22, 1897.

Jacob Ballough, Second Lieutenant Company "A," with rank from June 22, 1897.

Frank L. Holleran, First Lieutenant Company "L," with rank from July 23, 1897.

SECOND REGIMENT.

Eugene F. T. Cherry, Captain Company "I," with rank from July 28, 1897.

Leigh A. Stocking, First Lieutenant Company "I," with rank from July 28, 1897.

Bayard P. Thornberry, Second Lieutenant Company "I," with rank from July 28, 1897.

THIRD REGIMENT.

Charles V. Dinges, First Lieutenant Company "I," reflected August 7, 1897, with rank from July 30, 1892.

William Bell, Battalion Adjutant, reappointed July 12, 1897, with rank from July 5, 1892.

Ernest R. Bennett, First Lieutenant Company "H," with rank from August 17, 1897.

FOURTH REGIMENT.

Hiram W. Beebe, Second Lieutenant Company "K," with rank from July 28, 1897.

HONORABLY DISCHARGED—RESIGNED.

July 16, L. E. Thornburg, Second Lieutenant Company "B," Fourth Regiment.

July 24, Charles B. Marquis, First Lieutenant Company "L," First Regiment.

July 29, George W. Avery, Adjutant Fourth Regiment, to date from July 8, 1897.

July 29, W. I. Smith, Assistant Inspector-General Second Brigade, to date from July 28, 1897.

IV. Leaves of absence granted:

Colonel Albert W. Swalm, Third Regiment, for ten days, to date from July 2, 1897.

Captain Thomas E. Green, Chaplain First Regiment, for sixty days, to date from July 15, 1897.

Lieutenant W. M. McKercher, Quartermaster Fourth Regiment, for twenty days, to date from July 12, 1897.

Captain C. C. McCollom, Adjutant First Regiment, for ten days, to date from July 28, 1897.

Colonel Albert W. Swalm, Third Regiment, for five months and seven days, to date from July 24, 1897.

First Lieutenant Geo. E. Whitlock, Company "H," Second Regiment, for sixty days, to date from August 1, 1897.

Lieutenant-Colonel James A. Rohbach, A. D. C. to Commander-in-Chief, for eighteen days, to date from August 15, 1897.

Captain J. G. Ralston, Company "G," First Regiment, for three months, to date from August 10, 1897.

Colonel W. B. Humphrey, Fourth Regiment, for ninety days, to date from September 1, 1897.

Lieutenant Lyman J. Guest, A. D. C. First Brigade, for ten days, to date from September 27, 1897.

First Lieutenant J. J. Ellsworth, Company "F," Third Regiment, for three months, to date from September 24, 1897.

V. Leaves expired:

Lieutenant-Colonel H. O. Penick, Assistant Adjutant-General First Brigade, July 6, 1897.

Colonel H. H. Canfield, Chief Signal Officer, July 14, 1897.

Lieutenant-Colonel W. G. Dows, First Regiment, July 26, 1897.

Captain W. H. Keating, Company "F," Third Regiment, August 5, 1897.

First Lieutenant C. V. Dinges, Company "I," Third Regiment, July 22, 1897.

Captain T. E. Green, Chaplain First Regiment, September 15, 1897.

Lieutenant W. M. McKercher, Quartermaster Fourth Regiment, August 1, 1897.

Captain C. C. McCollom, Adjutant First Regiment, August 7, 1897.

Lieutenant-Colonel J. A. Rohbach, A. D. C. to Commander-in-Chief, September 2, 1897.

VI. Permission to leave their stations, fully armed and equipped, for the purpose of participating in the dedication of the Logan Monument, at Chicago, Ill., July 22, 1897, was granted to Companies "A" and "L," First Regiment.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

GENERAL ORDERS }
NUMBER 28. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, Nov. 10, 1897. }

The following regulations for the School of Instruction for officers of the Iowa National Guard, are published for the information and guidance of all concerned.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

REGULATIONS FOR THE SCHOOL OF INSTRUCTION FOR OFFICERS OF THE IOWA NATIONAL GUARD.

1. The school is officially designated, "The School of Instruction for officers of the Iowa National Guard."
2. The Commandant of the school shall be appointed by the Commander-in-Chief.
3. There shall be a Secretary of the school, appointed by the Commandant.
4. The instructors shall be appointed by the Commander-in-Chief, upon nomination by the Commandant of the school.
5. Officers, members of the student class, shall be designated in orders by the Commander-in-Chief.
6. The school shall be governed by the rules of military discipline prescribed for the Guard, and by the regulations of the school.
7. The Commandant shall make a report of the progress and wants of the school after the close of each year's session.
8. The Secretary of the school shall be the custodian of the school records. He will be responsible for the school fund, for incidental expenses, and for all property purchased therefrom.
9. All official correspondence relating to the school, from members thereof, shall be addressed to the Secretary.

10. The school shall be divided into five departments, as follows:

First.—Department of Tactics.

Second.—Department of Law.

Third.—Department of Engineering.

Fourth.—Department of Hygiene.

Fifth.—Department of Strategy.

11. The Commandant shall assign the instructors to the several departments.

12. The departments shall embrace the courses of study as follows:

DEPARTMENT OF TACTICS.

Infantry Drill Regulations.

Manual of Guard Duty.

Small Arms Firing Regulations.

Infantry Fire and its use in Battle.

Service of Security and Information.

Organization and Tactics.

Lecture, Description and use of the Horse.

DEPARTMENT OF LAW.

Military Law.

The Law of War.

Civil Functions and Relations of the Military.

Iowa Military Code.

Administration.

Troops in Campaign.

DEPARTMENT OF ENGINEERING.

Military Topography and Sketching.

Field Engineering.

Field Fortification.

Road and Bridge Building.

Signalling.

DEPARTMENT OF HYGIENE.

Selection of Soldiers.

Military Clothing.

Food and Alimentation.

Camps, Bivouacs, Marches.

Cleanliness, Exercise.

Disposal of Waste.

Drainage and Sewerage.

Construction and Care of Sinks.

Potable Water, Quality and Quantity. Chemical Examination Common Impurities and Methods of Purification.

Ice, use of.

Preventable Diseases Common to Armies in the Field and Precautions Against the Same.

DEPARTMENT OF STRATEGY.

Military Policy and Institutions.

Military Geography.

Logistics.

Staff Duties.

The Conduct of War.

Military History.

13. Recitations shall be classified as "Satisfactory" or "Unsatisfactory." Each unsatisfactory recitation shall at once be reported to the Commandant, who shall require an explanation in writing from the officer reported, and such communication shall be filed and preserved in the records of the school.

14. The study of text-books and recitations therefrom, shall be supplemented by lectures and exercises in application. Recitations shall not, as a rule, exceed two hours.

15. Instructors shall report in writing, on the day of occurrence, all student officers late or absent from recitation or exercise, or for the neglect of proper preparation for the same; and such report must be filed with the records of the school.

16. All examinations must be written, except in Drill Regulations, which shall also include such exercises with troops as are possible, and all members of the class shall be given identical questions. In the case of an officer not examined with his class, owing to sickness or other cause, he shall be examined as soon as practicable thereafter, as provided in orders; for this examination the topics and questions shall be similar to, but not identical with those given in the general examination. The examination papers shall be filed with the records of the school.

17. The examiner shall assign to the student a mark on his examination papers, the mark varying between 0 for a complete failure, and 4 for a perfect paper. The average of the marks given in the several departments shall constitute the examination mark of the school.

18. To assist in fixing the relative proficiency of officers, the instructor in the department of Tactics shall note the manner in which students perform their duties in all military exercises. The ability to impart instruction, to command, to see what is required, and the soldierly bearing of an officer, all shall be considered in marking.

19. The values to be assigned to the different departments, in ascertaining the figure of merit shall be as follows:

Department of Tactics, 4 { Practical Work, 2.5.
Theoretical Work, 1.5.

Department of Law, 2.

Department of Engineering, 3 { Practical Work, 1.5.
Theoretical Work, 1.5.

Department of Hygiene, 1.

Department of Strategy, 2.

20. For record at the school, the classes at each session of the school shall be arranged in order of merit, special proficiency in any subject to be noted; but publication of the class standing shall be limited to an alphabetical arrangement in four grades, viz :

First.—Distinguished, mark of 4.

Second.—Proficient, mark of 3.5 and over.

Third.—Satisfactory, mark of 3 to 3.5.

Fourth.—Unsatisfactory, mark below 3.

21. Officers who pass successfully through the entire course of instruction, shall receive a diploma setting forth their proficiency. This diploma to be signed by the Commandant, Secretary and instructors.

22. Disbursements of the school fund, for incidental expenses, shall be made only upon the written order of the Commandant, and vouchers shall be taken for all expenditures.

23. The authorized text-books shall be selected upon recommendation of the school staff and approval of the Commandant.

24. Student officers shall be required to purchase their text-books.

25. Instructors shall submit to the Commandant, at the close of each session of the school, any suggestions or recommendations they may have to make regarding the course of instruction and the text-books used in their respective departments.

GENERAL ORDERS }
NUMBER 29. }

STATE OF IOWA.
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, November 22, 1897. }

I. The following course of study has been arranged and adopted, and is published for the information and guidance of all concerned:

FIRST YEAR.

Department of Tactics:

Infantry Drill Regulations.
Manual of Guard Duty.

Department of Law:

Iowa Military Code.
Administration.

SECOND YEAR.

Department of Tactics:

Examination in Drill Regulations and Guard Duty.
Small Arms Firing Regulations.
Security and Information.

Department of Law:

Examination in Military Code and Administration.
Troops in Campaign.

THIRD YEAR.

Department of Tactics:

Examination in work of first and second years.
Infantry fire and its use in battle.

Department of Law:

Examination in work of first and second years.
The Law of War.
Civil Functions and Relations of the Military.

Department of Engineering:

Field Engineering.
Field Fortifications.

FOURTH YEAR.

Department of Tactics:

Examination in work of first, second and third years.

Department of Law:

Examination in work of first, second and third years.

Department of Engineering:

Examination in Field Engineering and Field Fortifications.

Military Topography and Sketching.

Signaling.

FIFTH YEAR.*Department of Tactics:*

Organization and Tactics.

Department of Law:

Staff Duties.

Department of Hygiene:

Complete.

Department of Strategy:

Logistics.

SUBSEQUENT YEARS.

Strategy.

Military Policy and Institutions.

Military Geography.

The Conduct of War.

Military History.

For classification, officers can select the year's course they desire, provided they have completed all work in the years preceding the one chosen.

II. To secure uniformity the following named text-books shall be considered as authority by the Iowa National Guard, and all instruction shall be according to their teaching:

Infantry Drill Regulations, U. S. Army.....	\$.45
Manual of Guard Duty, U. S. Army.....	.22
Troops in Campaign, U. S. Army.....	.40
U. S. Army Regulations, 1895.....	.50
Winthrop's Abridgment of Military Law.....	2.25
Murray's Manual for Courts-martial.....	1.25
Wagner's Catechism of Outpost Duty.....	.45
Wagner's Organization and Tactics.....	2.65
Root's Military Topography and Sketching.....	2.25
Beach's Manual of Field Engineering.....	1.75
Woodhull's Notes on Military Hygiene.....	2.25
Dietz's Soldier's First Aid Hand-Book.....	1.15
Beach's Military Map Reading, Field Outpost and Road Sketching....	.65
Butte' Manual of Physical Drill.....	1.13
Batchelor's Infantry Fire.....	1.80
Fix's Manual of Strategy.....	.50
Drill Regulations for Hospital Corps, U. S. Army.....	.45
Von du Goltz's The Conduct of War.....	1.80

III. These text-books can be purchased for the above prices, postage prepaid, of the following:

Public Printer, Washington, D. C.—Infantry Drill Regulations and U. S. Army Regulations, 1895.

James J. Chapman, 608 Thirteenth street, Washington, D. C., all the balance.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

CIRCULARS, 1897.

CIRCULAR.

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, March 17, 1897.

The following instructions are issued for the guidance of the Iowa National Guard, and a strict compliance therewith will be beneficial to all concerned:

Five copies of general orders are sent to company commanders—one copy for files, one copy for each Lieutenant, one copy for First Sergeant for publication to company, and to be retained for reference, and one copy to be posted on bulletin board.

All officers and non-commissioned officers must file for reference official letters and orders.

An official letter must refer to one subject only. (Read Pars 752 to 709, Army Regulations 1895.)

Quarterly reports are due on the last days of March, June, September and December, and must be forwarded in three days thereafter.

Returns of ordnance and quartermaster stores are due March 31st and September 30th. Read instructions on blanks before making the returns.

Requisitions for armory rent and postage are due March 31st and September 30th, and will not be paid until reports due are filed.

Estimate of stores required for current year must be filed not later than March 31st each year, and will be prepared on requisition blanks and marked, "Estimate."

Requisitions for ammunition must be filed not later than April 30th each year and will show portions of allowance desired in cartridges and component parts.

Requisitions for ordnance stores and quartermaster stores will be made on separate papers.

Requisitions will hereafter be forwarded *direct* to the Adjutant-General and not through channels.

Receipts for stores must be signed in duplicate and returned to the officer making issue, immediately after arrival of stores.

Enlistment papers are made in duplicate and one copy must be mailed immediately to Adjutant-General. Minors will not be enlisted until consent is secured.

Discharges are not made in duplicate. The officers preparing discharge will enter under head of *Character*, excellent, good, fair, or indifferent, and "service honest and faithful," or "service not honest and faithful," as the case may be, with such other remarks as may be pertinent. (See Par. 148, A. R.)

The cause for discharge must be clearly stated, such as:

"Expiration of term of enlistment."

"Permanent removal from station."

"Permanent removal from state."

"Inability to attend to military duty on account of newly acquired business engagements."

"Wilful absence from company drills."

Names of officers or enlisted men are not dropped from rolls until approved discharge papers are received from the Adjutant-General. In cases of men who are discharged for expiration of enlistment, papers must be forwarded in time for approval and return before day of expiration.

HENRY H. WRIGHT,
Adjutant-General.

CIRCULAR

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE,
Des Moines, May 3, 1897.

The following addition to the trumpet calls prescribed in Drill Regulations is published for the information and guidance of all concerned:

CALL TO QUARTERS



BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

CIRCUAR.

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE,
Des Moines, May 24, 1897.

The following Manual of Bell-bar Calisthenics is published for the information of all concerned, and for such use as regimental and company commanders may deem expedient to make of it in connection with the setting up exercises of the drill regulations.

Take intervals or distance (to front) as for bayonet exercise; if in barracks and four paces not practicable, take one or two paces and direct the odd numbers front and rear to step a pace to the front or rear. A section (16 men) is recommended as a sufficient number for first instruction.

The section should first be taught the exercises in detail by the numbers and then to work in cadence at the command *continue the motion*.

Such variation from the regular order of the drill as the instructor may wish is permitted and, with increasing proficiency, frequent and rapid changes may be made from one movement to another. Pleasing accuracy and spirited drills can be secured by having a musical accompaniment to mark the time after the several exercises are well understood.

To execute any of the following exercises, being at the order, caution *By the numbers*, and command:

READY. Come to port arms.

Two. Bring the rifle quickly to a horizontal position in front of the body, sling downwards, right hand grasping the small of the stock, left hand inside of the upper band and both arms at their full extent without deranging the erectness of the body.

Three. Carry the right foot about 12 inches to the right, keeping the knees straight.

FIRST EXERCISE.

ONE. Bend quickly to the front with the arms and knees straight and lower the rifle to the insteps.

TWO. Raise and swing the rifle above the head, reaching well to the front in doing so. Keep the arms and knees straight and direct the eyes towards the rifle.

THREE. Bend the arms and drop the rifle to the shoulders behind the neck, forcing the chest well forward, the eyes directed to the front.

FOUR. Resume the second position smartly.

READY. Bring the rifle down to the *ready* by bending the arms.

HALT. Bring the right heel to the left and order arms. Stand at attention unless otherwise ordered.

SECOND EXERCISE.

READY. As before.

ONE. Swing the rifle sideways to the right to a horizontal position above the head, butt leading, with the arms straight and wrists bent back, body turned on the hips to the right, back hollowed, eyes directed to the rifle, knees braced up, rising well upon the left toe, keeping the right foot flat on the ground.

TWO. Swing the rifle down with the muzzle leading and up to the left as in "One," substituting left for right and *vice versa*.

READY. Swing down to the "READY" position.

HALT. As before.

THIRD EXERCISE.

READY. As before, except that the heels are to be kept close together and therefore command "THREE" omitted.

RIGHT-LUNGE. Keeping the left foot flat on the ground and the left leg straight, lunge to the right about 36 inches, the right leg from the knee downward to be perpendicular, body turned to the right and bent backwards from the hips; at the same time throw the rifle to a horizontal position and parallel with the shoulders above the head, wrist bent back, eyes directed to the rifle.

TWO. Without bending the left leg, spring to the "READY" position.

FRONT-LUNGE. As in "RIGHT-LUNGE," but lunging to the front 36 inches with right foot.

TWO. As before.

LEFT-LUNGE. As in "RIGHT-LUNGE," substituting left for right and *vice versa*. Step off with left foot.

TWO. As before.

HALT. As before.

In making the above lunges the leading foot must point in the direction given, the heel of the rear foot kept firm on the ground, rear knee braced back.

At the caution *continue the motion* this exercise may be executed by giving the commands *right, front, left* at the start, when the motions will be repeated in the above order as often as required. If the commands *left, front, right* be given, the left leg will be used in lunging to the left and to the front and the right leg to the right.

READY. As before.

HALT. As before.

FOURTH EXERCISE.

READY. Two. As in Third exercise.

ONE. Throw the rifle out to the front, arms straight, backs of the hands up and in line with the shoulders, sling to the front.

TWO. Bring the rifle smartly to the breast, about six inches below the chin, elbows close to the sides, sling of the rifle upwards, forcing the chest well forward.

RIGHT-LUNGE. While at "TWO" lunge to the right as in Third exercise, body and head turned to the right but kept erect; at the same time throw the rifle out to the front.

TWO. Bring the rifle smartly to the breast as in the beginning, without changing position of feet.

ABOUT. While at "TWO" raise the toes and by a quick movement turn left about on the heels (after manner of "change guard rear") reversing the position of the legs, viz:—the left knee bent, the right leg straight, throwing the rifle out as before, but to the left.

TWO. Bring the rifle smartly to the breast as before.

RECOVER. Bring the right heel to the left and, turning to the front, throw the rifle out as before.

TWO. Back to the breast as before.

READY. From "TWO" drop rifle to the "READY" position.

HALT. As before.

In this exercise *one, two*, will be repeated in each position as often as required.

Each of the above exercises will be repeated a certain number of times, either by numbers or by the command *continue the motion*. Any slow march is applicable to the First, Second and Third exercises when performed to music, and any quickstep to the Fourth. On the U. S. F. S. PHILADELPHIA, where the physical drill was well tested, the airs in greatest favor were respectively "Daisy Belle," the "See Saw" waltz, "Two Little Girls in Blue" and "The Sidewalks of New York."

The following are the times for each exercise whether there is music or not:

First exercise 56 beats to the minute.

Second exercise 56 beats to the minute.

Third exercise 52 beats to the minute.

Fourth exercise 108 beats to the minute.

REVIEW EXERCISE.

When performed for review, either by company, battalion, or brigade, the commands will be: 1. *Attention*. 2. *Physical drill with arms*. 3. *To the front, take distance, or To the right (or left), take intervals*. MARCH.

The intervals being taken and corrected the instructor or senior officer will caution FIRST EXERCISE, *continue the motion*. At the signal of three slow beats upon the drum the several motions of "READY" will be executed with promptness and exactness. At a fourth beat the band will begin to play and continue until the exercise is repeated about eight times and the music finished. The men commence the exercise simultaneously with the music and should find themselves at the "READY" when it ceases. For the third and fourth exercises one less beat is sufficient.

Caution—SECOND EXERCISE.

READY. As before. To music the exercise will be repeated eight times to the right and eight times to the left alternately; without music until the command "HALT" be given.

Caution—THIRD EXERCISE.

READY. As before. Lunge to right, then front, then left and repeat until music ceases or signal is given, which should be after the lunge to the front. To reverse the order and commence with the left foot give the caution "LEFT LUNGE."

Caution—FOURTH EXERCISE.

READY. As before.

When performed to music repeat four times in each position, *i. e.*, to the front four times, to the right four times, to the left four times, and, in recovering again, to the front four times.

HALT. As before.

With or without music any exercise may be stopped by signaling "HALT" with bugle, sword, or whistle, at which the men will come to "READY" and then to order and remain at *attention* unless otherwise ordered.

When obliged to correct the position of an awkward man, or other error, it is advised to let the section stand at *ease*.

Competitions between different companies or divisions of the same force which have become very proficient can be conducted without ceasing by simply cautioning *First and Second exercises combined* and giving the command *Change* at the end of First exercise. Each is repeated eight times, *i. e.*, as to the Second exercise, eight to right and eight to left.

Judgment must be used to avoid distaste which will result from fatigue at first as all of the muscles are actively employed.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

CIRCULAR.

STATE OF IOWA,
 ADJUTANT-GENERAL'S OFFICE,
Des Moines, September 17, 1897.

The major portion of the duties of the Iowa National Guard for the year have been performed and I deem it fitting that all should be informed of the main results obtained.

The year opened with the Officers' School at Ames during January and was an improvement over last year. These schools are beginning to show good results in the performance of duties in camp and in the administration of Guard affairs. The annual inspection at the company stations occupied two months, conducted by Major J. T. Davidson, Assistant Inspector-General First Brigade, and Captain J. A. Olmstead, U. S. A. This work was thorough and has been fraught with good results in many ways, and put this department in possession of valuable information. The rifle practice on the State Rifle Range at Cedar Rapids occupied two weeks and showed improvement over last year. The annual encampments by regiments occupied four weeks and were uniform in instruction and the ceremonies. To all the officers and men connected with these duties, is due great praise for the faithful performance of the same.

The efficient reports promptly made by the inspectors, quartermasters, commissaries and all officers charged with the management of affairs has enabled this office to promptly pay all the companies, bands and headquarters the per diem pay due each member of the Guard attending camp this year and also settle and pay every account for supplies furnished the camps within two weeks after the close of the last camp. The increased amount expended in officers' school, rifle practice and allowance for company ranges, large per cent of attendance at the camps, has exhausted the appropriation, so that the payment of the fixed allowances for Company Commanders, Regimental and Brigade Headquarters' allowance and the September 30th payment of armory rent will so near exhaust the fund for the year that it will not be safe to contract any new obligations for this season. With the highest appreciation for all who have rendered efficient service, I am,

Very respectfully,

HENRY H. WRIGHT,
Adjutant-General.

SUMMARY OF DISBURSEMENTS FOR 1897.

Armory rent and stationery allowance.....	\$ 5,868.07
Uniforms and supplies—quartermaster's department	2,486 90
Per diem.....	18,263.02
*Officers' school, subsistence, etc.....	504.60
*Labor, subsistence, supplies and miscellaneous expenses, annual encampments.....	6,633.23
*Rifle practice, competition, etc.....	1,828.13
*Inspections and special duty.....	496.20
Transportation.....	3,146 47
Freight, drayage and expenses on ordnance and quartermaster stores.....	713.91
Clerical hire and ordnance sergeant.....	2,012.44
General office expenses.....	220.30
	<hr/>
	\$ 42,183.27

*Not including transportation.

AMOUNTS TO BECOME DUE BEFORE JANUARY 1, 1898.

Armory rent.....	\$ 5,200.00	
Headquarters and company stationery allowance...	450.00	
Clerical hire.....	850.00	
Miscellaneous.....	1,000.00	
		\$ 7,500.00
Total.....		\$ 49,683 27

CIRCULAR.

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE,
Des Moines, Sept. 20, 1897.

The following adaptation of the Manual for the service magazine rifle, calibre .30, to the Springfield Rifle, calibre .45, as published to the U. S. Army in Circular 16, A. G. O., 1897, is adopted for the Iowa National Guard and published for the information of all concerned.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.

FOR SPRINGFIELD RIFLE, CALIBRE .45.

INDIVIDUAL INSTRUCTION WITH ARMS.

1. The recruit should, as soon as possible, be taught the use of his rifle, its care and preservation.

When fair progress has been made in the individual instruction without arms, the recruit will be taught the manual of arms; instruction without arms and that with arms alternating.

Part of each drill with arms should be devoted to marching.

2. The manual of arms is explained for double rank, but for the instruction of recruits it is first executed in single rank, omitting reference to the rear rank.

At the command, *fall in*, the recruits, usually not exceeding four, assemble (Par. 20, D. R.) pieces at order arms.

The piece shall not be carried loaded except when specially ordered.

3. To prevent accidents, the chamber will be opened (Par. 12) whenever the squad is first formed, and again, just before being dismissed. *This rule is general.*

4. The cadence of the motions is that of quick time; the recruits will at first be required to give their whole attention to the details of the motions; the cadence being gradually acquired as they become accustomed to handling their arms.

Before requiring recruits to take a position or execute a motion for the first time, the instructor will execute the same for illustration; after which he will cause them to execute it by themselves, then to execute it together at command.

The movements relative to the cartridge, fixing and unfixing bayonet, adjusting sight, breaking and forming stack, are executed with promptness and regularity, but not in cadence.

5. Being at a halt, the movements are, for the purpose of instruction, divided into motions and executed in detail; in this case the command of

execution determines the prompt execution of the first motion, and the commands, TWO, THREE, etc., that of the other motions.

To execute the movements in detail, the instructor first cautions: *By the numbers*; all movements divided into motions are then executed as above explained until he cautions: *Without the numbers*; or commands movements other than those in the manual of arms.

MANUAL OF ARMS.

GENERAL RULES.

1. *First*.—In all positions of the left hand at the balance (center of gravity, bayonet unfixed), the thumb clasps the piece except in *present arms* and *load*, in which two positions the thumb is extended along the stock; the sling is included in the grasp of the hand.

Second.—In all positions of the piece “diagonally across the body,” the positions of the piece, left arm and hand, are the same as in *port arms*.

Third.—In resuming the *order* from any position in the manual, the motion next to the last concludes with the butt of the piece about three inches from the ground, the left hand above and near the right, steadying the piece, fingers extended and joined, forearm and wrist straight and inclined downward.

Fourth.—The piece is habitually carried with the hammer at the safety notch.

2. The recruit being in the position of the soldier, the instructor will first cause him to place his piece in the following position:

POSITION OF ORDER ARMS.

The butt rests evenly on the ground, barrel to the rear, the toe of the butt on a line with and touching the toe of the right shoe, arms hanging naturally, elbows near the body, right hand holding the piece between the thumb and fingers, the first two fingers in front, the others in rear.

3. Being at order arms: 1. *Present*, 2. *ARMS*.

Carry the piece in front of the center of the body with the right hand, barrel to the rear and vertical, grasp it with the left hand at the balance, forearm horizontal and resting against the body. (TWO) Grasp the small of the stock with the right hand.

1. *Order*, 2. *ARMS*

Let go with the right hand and regasp the piece just above the lower band, back of the hand to the right; let go with the left hand, carry the piece with the right to the right side, barrel to the rear, hand near the thigh, butt about three inches from the ground, left hand steadying the piece above the right, fingers extended and joined, forearm and wrist straight and inclined downward. (TWO) Lower the piece gently to the ground with the right hand, drop the left quickly by the side, and take the position of order arms.

4. Being at order arms: 1. *Port*, 2. *ARMS*.

Raise and throw the piece diagonally across the body, lock plate to the front, grasp it smartly with both hands, the right, palm down, at the small of the stock, the left, palm up, at the balance, thumb clasping the piece, barrel sloping to the left and crossing opposite the junction of the neck

with the left shoulder; right forearm horizontal; left forearm resting against the body; piece near the body.

In the instruction of the recruit, to prevent interference with or apprehension by the man on his left, especially when bayonets are fixed, care should be taken in coming to the position of port arms, and like positions of the piece, that the muzzle be not swung to the rear nor dropped farther to the left than necessary for taking the position.

Being at port arms: 1. *Order*, 2. *ARMS*.

Let go with the right hand, lower and carry the piece to the right with the left hand, regasp it with the right just above the lower band, back of hand to the front, let go with the left hand, lower and turn the piece with the right, bringing the barrel to the rear, butt about three inches from the ground, and hand near the thigh; steady the piece in this position with the left hand above the right, fingers extended and joined, forearm and wrist straight and inclined downward. (TWO) Lower the piece gently to the ground with the right hand, drop the left by the side, and take the position of order arms.

5. Being at present arms: 1. *Port*, 2. *ARMS*.

Carry the piece diagonally across the body and take the position of port arms.

Being at port arms: 1. *Present*, 2. *ARMS*.

Carry the piece to a vertical position in front of the center of the body, barrel to the rear, and take the position of present arms.

6. Being at order arms: 1. *Right shoulder*, 2. *ARMS*.

Raise and carry the piece diagonally across the body with the right hand, lock plate to the front, grasp it at the balance with the left hand, palm up, thumb clasping the piece; carry the right hand quickly to the butt, embracing it, heel between the first two fingers, the thumb and fingers closed on the stock, the barrel sloping to the left and crossing opposite the junction of the neck with the left shoulder; left forearm resting against the body, the piece, left arm, and hand, being in the same position as at port arms. (TWO) Raise and place the piece on the right shoulder, barrel up, trigger guard in the hollow of the shoulder, the right elbow against (or near) the side, the right hand retaining its grasp of the butt, the hand directly in front of the elbow; at the same time slip the left hand, fingers extended and joined, down to the breech block. (THREE) Drop the left hand by the side.

Care should be taken in the instruction of recruits that in the position of right shoulder arms the right hand is kept directly in front of the elbow, which insures steadiness of the piece on the shoulder, sufficient elevation of the muzzle to prevent interference with the men in the rear rank, and uniformity of appearance in the position of the piece.

Being at right shoulder arms: 1. *Order*, 2. *ARMS*.

Press the butt down quickly with the right hand and throw the piece diagonally across the body, grasp it with the left hand at the balance, the position of the left arm, hand, and piece, being the same as in port arms, the right hand retaining its grasp of the butt. (TWO) Let go with the right hand, lower and carry the piece to the right with the left hand, at the same time regasp the piece with the right just above the lower band, back of hand to the front, let go with the left hand, lower and turn the

piece with the right, bringing the barrel to the rear, butt about three inches from the ground, and hand near the thigh; steady the piece in this position with the left hand above the right, fingers extended and joined, forearm and wrist straight and inclined downward. (THREE) Lower the piece gently to the ground with the right hand, drop the left by the side, and take the position of order arms.

7. Being at port arms: 1. *Right shoulder*, 2. ARMS.

Change the right hand to the butt, heel between the first and second fingers, thumb and fingers closed on the stock, and place the piece on the right shoulder, barrel up, trigger guard in the hollow of the shoulder, the right elbow against (or near) the side, the right hand directly in front of elbow; at the same time slip the left hand, fingers extended and joined, down to the breech block. (TWO) Drop the left hand by the side.

Being at right shoulder arms: 1. *Port*, 2. ARMS.

Press the butt down quickly with the right hand and throw the piece diagonally across the body, lock plate to the front, grasp it with the left hand at the balance, as in port arms, the right hand retaining its grasp at the butt. (TWO) Change the right hand to the small of the stock, and take the position of port arms.

8. Being at right shoulder arms: 1. *Present*, 2. ARMS.

Press the butt down quickly with the right hand and throw the piece diagonally across the body, lock plate to the front, grasp it with the left hand at the balance, as in port arms, the right hand retaining its grasp of the butt. (TWO) Change the right hand to the small of the stock and take the position of port arms. (THREE) Carry the piece to a vertical position in front of the center of the body, barrel to the rear, and take the position of present arms.

Being at present arms: 1. *Right shoulder*, 2. ARMS.

Take the position of port arms. (TWO) Change the right hand to the butt, heel between the first and second fingers, thumb and fingers closed on the stock, and place the piece on the right shoulder, barrel up, trigger guard in hollow of the shoulder, the right elbow against (or near) the side, the hand directly in front of elbow, at the same time slip the left hand, fingers extended and joined, down to the breech block. (THREE) Drop the left hand by the side.

RIFLE SALUTE.

9. Being at right shoulder arms: Carry the left hand smartly to the small of the stock, forearm horizontal, palm of the hand down, thumb and fingers extended and joined, forefinger against the piece. (TWO) Drop the left hand by the side.

The first motion of the salute is made six yards before passing the officer, holding the hand at the small of the stock until the salute is acknowledged or the officer passed.

Indoors the salute is made from the position of order arms; carry the left hand smartly to the right side; forearm horizontal, or nearly so, palm of the hand down, thumb and fingers extended and joined, forefinger against piece. (TWO) Drop the left hand to the side.

The rifle salute is prescribed for individual soldiers with arms, except sentinels, who salute by presenting arms.

THE RESTS.

10. *Fall out, Rest, and At ease* are executed as without arms.

On resuming the attention take the position of order arms.

11. Being at order arms: 1. *Parade*, 2. *REST*.

Carry the right foot six inches straight to the rear, left knee slightly bent, carry the muzzle in front of the center of the body, barrel to the left, grasp the piece with the left hand just below the stacking swivel, and with the right hand below and against the left.

1. *Squad*, 2. *ATTENTION*.

Resume the order, the left hand quitting the piece opposite the right breast.

12. To dismiss the squad.

The instructor commands: 1. *Port*, 2. *ARMS*, 3. *DISMISSED*.

When the instruction has progressed to include loading, to insure that no cartridge is left in the chamber, the instructor commands: 1. *Port*, 2. *ARMS*, 3. *OPEN CHAMBER*, 4. *CLOSE CHAMBER*, 5. *DISMISSED*.

After closing the chamber the hammer is brought to the safety notch.

13. Being at order arms: 1. *Fix*, 2. *BAYONET*.

Execute parade rest, grasp the shank of the bayonet with the right hand; draw the bayonet from the scabbard and fix it on the barrel, glancing at the muzzle; resume the order.

14. Being at order arms: 1. *Unfix*, 2. *BAYONET*.

Take the position of parade rest, grasp the shank of the bayonet firmly with the right hand, wrest it from the barrel, and, glancing at the scabbard, return it, the blade passing between the left arm and the body; grasp the piece with the right hand and resume the order.

15. If marching, the bayonet is fixed or unfixed in the most expeditious and convenient manner, and the piece returned to the position in which it was when the order to fix or unfix bayonet was given.

16. Being at order arms, bayonet fixed: 1. *Charge*, 2. *BAYONET*.

Half face to the right, carrying the right heel six inches to the rear and three inches to the right of the left heel, at the same time raise the piece with the right hand, inclining the barrel to the front, grasp it with the left at the balance, back of hand down, thumb clasping piece, elbow against the body, grasp the small of the stock with the right hand and bring the point of the bayonet to the height of the chin, right hand supporting the stock firmly against the front of right hip, the body inclining slightly forward.

1. *Order*, 2. *ARMS*.

Face to the front, at the same time let go the piece with the right hand and lower it to the right side with left hand, regrab it with the right just above the lower band, back of hand to the right and lower the piece, bringing the butt about three inches from the ground and hand near the thigh; steady the piece in this position with the left hand above the right, fingers extended and joined, forearm and wrist straight and inclined downward. (Two) Lower the piece gently to the ground with the right hand, drop the left by the side, and take the position of order arms.

17. Being at port arms, bayonet fixed: 1. *Charge*, 2. *BAYONET*.

Half face to the right, carrying the right heel six inches to the rear and

three inches to the right of the left heel, and at the same time bring the piece to the position of charge bayonet.

To resume port arms: 1. *Port*, 2. *ARMS*.

Face to the front and at the same time take the position of port arms.

18. Being at right shoulder arms: 1. *Charge*, 2. *BAYONET*.

Press the butt down quickly with the right hand and throw the piece diagonally across the body, lock plate to the front, grasp it with the left hand as in port arms, the right hand retaining its grasp of the butt. (TWO) Change the right hand to the small of the stock. (THREE) Half face to the right, carrying the right heel six inches to the rear and three inches to the right of the left heel, and at the same time bring the piece down to the right side and take the position of charge bayonet.

Being at charge bayonet: 1. *Right shoulder*, 2. *ARMS*.

Face to the front and at the same time take the position of port arms.

(TWO) Change the right hand to the butt, heel between the first and second fingers, thumb and fingers closed on the stock, and place the piece on the right shoulder, barrel up, trigger guard in the hollow of the shoulder, the right elbow against (or near) the side, the hand directly in front of the elbow, at the same time slip the left hand, fingers extended and joined, down to the breech block. (THREE) Drop the left hand to the side.

POSITIONS KNEELING AND LYING DOWN.

19. The movements of kneeling, lying down and rising are first taught without arms; they are executed as with arms, except that in the position kneeling the right hand rests on the right thigh, and in moving to and from the lying position the right hand is placed on the ground; in the position lying down the forearms are against each other on the ground, left arm in front.

At the command *kneel*, *lie down* or *rise*, the hammer will be brought to the safety notch if not already there. *This rule is general.*

20. Being at order arms: *KNEEL*.

Each front-rank man half faces to the right, carrying the right foot so that the toe shall be about ten inches to the rear and ten inches to the left of the left heel; kneel on right knee, bending the left, left toe slightly inclined to the right, right leg pointing directly to the right; weight of body resting on right heel; place left forearm across left thigh, hand hanging naturally; the piece remains in the position of order arms, right hand grasping it above the balance. *This is the position of order kneeling.*

Each rear-rank man steps off obliquely to the right with the left foot, planting the toe opposite the middle of the interval to his right and in line with the left heel of his front-rank man; at the same time placing the butt of his piece against his left foot; the toe of butt in line with toe of foot; he then kneels as prescribed for the front rank.

21. Being at the order kneeling: *RISE*.

Rise and take the position of order arms; the rear-rank men covering their file leaders.

22. Being at the order kneeling: *LIE DOWN*.

Each front-rank man places the right knee against the left heel. (TWO) Draw back the left foot and place the knee on the ground; place the left hand well forward on the ground and lie flat on the belly, thus inclining

the body about thirty-five degrees to the right; the piece is lowered at the same time with the right hand, toe resting on the ground, barrel up, muzzle off the ground, left hand at the balance, left elbow on the ground, right hand at the small of the stock, opposite the neck. *This is the position lying down.*

The rear-rank men move back thirty-six inches in the most convenient manner without rising, and lie down as prescribed for the front rank.

23. Being in the position lying down: **RISE.**

Place the left hand on the ground and raise the body on the knees; draw up and place the left foot by the side of the right knee, raise and place the piece in the position of the order kneeling. (Two) Rise and take the position of order arms; the rear-rank men close to facing distance on their file leaders.

24. Being at the order standing: **LIE DOWN.**

Each front-rank man takes the position of order kneeling, except that the right knee is placed against the left heel. (Two) Draw back the left foot and place the knee on the ground; place the left hand well forward on the ground and lie flat on the belly, thus inclining the body about thirty-five degrees to the right; the piece is lowered at the same time with the right hand, toe resting on the ground, barrel up, muzzle off the ground, left hand at the balance, left elbow on the ground, right hand at the small of the stock opposite the neck.

The rear-rank men step back thirty-six inches and lie down as prescribed for the front rank.

25. Being in the position lying down: **KNEEL.**

Place the left hand on the ground and raise the body on the knees; draw up and place the left foot by the side of the right knee, raise and place the piece in the position of the order kneeling; the rear-rank men to take the position of the order kneeling and then move forward thirty-six inches in the most convenient manner without rising.

TO LOAD.

26. The recruits are at first taught to load and fire without using cartridges; after a few lessons they should use dummy cartridges, and when well instructed, the drill may close with a few rounds of blank cartridges.

27. No cartridges will be used, except when indicated by the words *with dummy (blank or ball) cartridges*, preceding the command **LOAD**. *This rule is general.*

28. Being in line, standing at the order: 1. *Squad*, 2. **LOAD.**

At the command **LOAD**, each rear-rank man steps off obliquely to the right with the left foot, planting the toe opposite the middle of the interval to his right and in line with the left heel of his front-rank man; the front-rank men half face to the right; both ranks then carry the right heel six inches to the rear and three inches to the right of the left heel, feet nearly at right angles, and at the same time raise the piece with the right hand and drop it into the left at the balance, muzzle at the height of the chin, left elbow against the body, small of the stock at the waist. Look toward the chamber, half cock the piece and open the chamber (slip the cartridge box, if worn, to the right hip and open); take a cartridge between the thumb and first two fingers and place it in the bore; press it home.

close the chamber, carry the right hand to the small of the stock, and carry the eyes to the front. *This position is designated for reference as that of load, the piece being loaded and the hammer at the half cock.*

If kneeling the position of the piece is similar—the left forearm rests on the left thigh, the left hand grasping the piece at the balance and the muzzle is at the height of the chin.

If lying down the left hand steadies the piece at the balance, the toe of the butt resting on the ground, the muzzle off the ground.

When lying down in double rank the rear-rank men do not load.

The piece being in the position of load, that is with the hammer at half cock, is brought to the ready by the command: 1. *Squad*, 2. *READY*.

At the second command cock the piece with the right thumb and return the hand to the small of the stock.

29. Being in any position, pieces loaded: 1 *Draw*, 2. *CARTRIDGE*.

Take the position of load, if not already there, open the chamber gently to avoid complete ejection of the cartridge from the chamber, take and return cartridge to box or belt, close chamber, bring hammer to safety notch, and carry the right hand to the small of the stock.

30. Pieces loaded, and being in the position of load or at the ready, to order arms: 1. *Order*, 2. *ARMS*.

At the command *ARMS* bring the hammer to the safety notch, take the position of order arms, the front-rank men similarly as from charge bayonet; the rear-rank men raise the muzzles of their pieces (to clear the front-rank men), step back and cover their file leaders, at the same time bringing the piece to the position of order arms.

If kneeling, both ranks *take the order kneeling*.

If sights are raised (par. 37) they should be laid down at the first command.

Cartridge boxes, if used, are closed after executing the order, order kneeling, position lying down, or cease firing (par. 59).

31. Being at the ready: *AIM*.

Raise the piece with both hands and support the butt firmly against the hollow of the right shoulder, right thumb extended across the stock inclined forward and diagonally to the left, barrel horizontal; slip the left hand back to the guard, little finger resting against the bottom of the thumb piece of the cam latch, left elbow resting against the body, and as far to the right as it can be placed with ease, right elbow as high as the shoulder; incline the head slightly forward and a little to the right, cheek against the stock, left eye closed, right eye looking through the notch of the rear sight so as to perceive the top of the front sight; second joint of forefinger resting lightly against the front of the trigger, but not pressing it.

Each rear-rank man aims through the interval at the right of his file leader, and inclines slightly forward, to advance the muzzle of his piece beyond the front rank. When lying down in double rank, the rear-rank men do not aim nor fire.

32. In aiming kneeling, the left elbow rests on the left knee, point of elbow in front of kneecap.

In aiming lying down, raise the piece with both hands and slip it through the left to the trigger guard; rest on both elbows and press the butt firmly against the right shoulder.

33. FIRE.

Press the finger against the trigger; fire without deranging the aim, and without lowering or turning the piece.

34. LOAD.

Lower the piece to the position of load, and load.

35. The exercise is continued by the command: 1. *Squad*, 2. *READY*, 3. *AIM*, 4. *FIRE*, 5. *LOAD*.

If the instructor does not wish the pieces to be reloaded after firing, in place of the command *LOAD* he commands: 1. *Order*, 2. *ARMS*.

At the command *Order*, bring the piece to the position of load, eject the empty shell by opening the chamber, close the chamber, bring the hammer to the safety notch, lower the sight leaf, if raised, and carry the right hand to the small of the stock; at the command *ARMS*, take the position of order arms, the front-rank men similarly as from charge bayonet; the rear-rank men raise the muzzles of their pieces (to clear the front-rank men), step back and cover their file leaders, at the same time bringing the piece to the position of order arms.

If kneeling, both ranks take the order kneeling.

36. To accustom the recruits in the position of aim to await the command *FIRE*: 1. *Recover*, 2. *ARMS*.

At the command *Recover*, withdraw the finger from the trigger; at the command *ARMS*, take the position of load, the piece being retained at the ready.

In recovering arms when kneeling or lying down, the piece is brought to the position for loading kneeling, or lying down, respectively.

37. When the recruits are thoroughly instructed in the adjustments of the sight and the principles of aiming as laid down in the "Firing Regulations for Small Arms," they will be required to aim, using the graduations of the rear sight corresponding to the distances indicated. For this purpose the instructor commands: 1. *At (so many) yards*, 2. *Squad*, 3. *READY*, 4. *AIM*.

At the first command both ranks take the position of load, and adjust the sight with the right hand.

The instructor assures himself by careful inspection that each man sets his sight at the range indicated; when satisfied that the subject is fully comprehended, he will exercise the men in aiming at a designated object. For this purpose he commands: 1. *At that tree* (or *At.....*), 2. *At (so many) yards*, 3. *Squad*, 4. *READY*, 5. *AIM*.

At the first command, both ranks take the position of load, and fix the eyes on the object indicated; at the second command adjust the sight and immediately fix the eyes upon the object again.

38. The distance announced in the command should be, as nearly as possible, the true distance of the object indicated.

The men should be practiced in aiming at objects above and below them.

39. Being at order arms: 1. *Open*, 2. *BOXES*.

Steady the piece by grasping it with the left hand just below the stacking swivel, forearm against the body; open the box with the right hand and resume the order.

In a similar manner each man, as his box is inspected, closes it and resumes the order.

40. Being at order arms: 1. *Inspection*, 2. *ARMS*.

At the command *ARMS*, bayonets are fixed and cartridge boxes opened.

Each man, as the inspector approaches him, executes *port arms, open chamber*.

The inspector takes the piece with the right hand, grasping it just below the lower band, back of hand down (the man dropping the hands by the side), inspects it, and hands it back in the position in which received. The man receives it with the left hand at the balance, closes chamber, brings the hammer to the safety notch, resumes *port arms*, comes to *order arms*, and unfixes bayonet.

As the inspector returns the piece the next man executes *inspection arms*, and so on through the squad. Should the piece be inspected without handling, the man closes chamber, brings the hammer to the safety notch, grasps the piece with the right hand at the small of the stock, comes to *order arms*, and unfixes bayonet, when the inspector passes to the next man, who immediately executes *inspection arms*.

41. The inspection of the arms begins on the right, after which the inspector may pass in rear and inspect boxes from left to right.

Boxes are closed as soon as inspected.

STACK ARMS.

42. Three pieces only are used in making a stack; pieces not so used are, in this connection, termed loose pieces.

Preparatory to stacking arms, the squad must have counted fours and must be in line at the order.

43. 1. *Stack*, 2. *ARMS*.

At the command, *Stack*, each even number of the front rank raises his piece with the right hand, grasps it with the left at the upper band, and rests the butt between his feet, barrel to the front, muzzle inclining slightly to the front and opposite the center of the interval on his right, the thumb and forefinger raising the stacking swivel; each even number of the rear rank then passes his piece, barrel to the rear, to his file leader who grasps it between the bands with his right hand and throws the butt about twenty-eight inches in advance of his own and opposite the middle of the interval, the right hand slipping to the upper band, the thumb and forefinger raising the stacking swivel, which he engages with that of his own piece; each odd number of the front rank raises his piece with the right hand, carries it well forward, barrel to the front, the left hand guiding the stacking swivel, engages the lower hook of the swivel of his own piece with the free hook of that of the even number of the rear rank; he then turns the barrel outward into the angle formed by the other two pieces and holds the butt about four inches above the ground and six inches in front of the line of the toes.

At the command, *ARMS*, each odd number of the front rank lowers the butt of his piece to the ground.

The stacks being formed, the pieces of the odd numbers in the rear rank are passed to the even numbers in the front rank, who lay them on the stacks. The pieces of the guides and the file closers are laid on the stacks at the same time.

Each man, on finishing handling pieces, takes the position of the soldier. The instructor may then rest or dismiss the squad, leaving the arms stacked.

On assembling the men take their places in rear of the stacks.

44. 1. *Take*, 2. ARMS.

At the command, *Take*, the loose pieces are returned by the even numbers; each even number of the front rank then grasps his own piece with the left hand, the piece of his rear-rank man with his right hand, grasping both between the bands; each odd number of the front rank grasps his piece in the same way with the right hand.

At the command, ARMS, each odd number of the front rank disengages his own piece by raising the butt from the ground and then turning the piece to the right, detaching the piece from the stack; each even number of the front rank disengages and detaches his piece by turning it to the left, and then passes the piece of his rear-rank man to him, and all resume the order.

Unless care is taken by the odd number to hold and place the butt of his piece in front of the line of the toes, there is danger that the front sight will be caught and bent by the ramrod of the piece of the even number on turning the piece to make or break the stack.

Should any four have numbers two and three blank files, number one rear rank will take the place of number two rear rank in making and breaking the stack; the stacks made or broken he resumes his post.

45. Being in single rank, arms are stacked and taken on the same principles as in the double rank; at the preparatory command number three steps back and covers number two; numbers two and three execute what has been explained for the even numbers of the front and rear rank, respectively; number three then resumes his place; number one uses his piece as explained for the odd number of the front rank. The piece of number four is passed as explained for the odd numbers of the rear rank.

Like precautions as in double rank should be used in making and breaking stack to avoid injury to the sights.

46. The following positions of the piece are intended mainly for use in extended order and route marches. Whenever the commands for any of these are given, the piece will be shifted in the most convenient manner, but for desirable uniformity in the method of carrying the piece from the right shoulder to the left shoulder and return when in close order, the method therefor is prescribed in paragraph 48.

47. 1. *Trail*, 2. ARMS.

The piece is grasped with the right hand just above the balance, right arm slightly bent, barrel up, muzzle inclined slightly to the front.

When it can be done without danger or inconvenience to others, as on the firing line, the piece may be grasped at the balance and the muzzle lowered until the piece is horizontal; a similar position in the left hand may be used in like case.

The piece should be brought to the position of trail arms on coming indoors.

48. Being at right shoulder arms: 1. *Left shoulder*, 2. ARMS.

Press the butt down quickly with the right hand and bring the piece to nearly a vertical position without lowering it, grasp it with the left hand

at the small of the stock, and carry and place the piece on the left shoulder, barrel up, trigger guard in the hollow of the shoulder; replace the right hand at the butt with the left hand, heel between the first and second fingers, thumb and fingers closed on the stock, elbow near the body, hand directly in front of the elbow, and drop the right hand by the side.

1. *Right shoulder*, 2. *ARMS*.

Press the butt down quickly with the left hand and bring the piece to nearly a vertical position without lowering it, grasp it with the right hand at the small of the stock, and carry and place the piece on the right shoulder, barrel up, trigger guard in the hollow of the shoulder, replace the left hand at the butt with the right hand, and take the position of right shoulder arms.

49. 1. *Sling*, 2. *ARMS*.

The right arm is passed between the rifle and the sling which rests upon the shoulder, piece in rear of shoulder, muzzle down and barrel to the rear; right hand steadying the piece.

On route marches the piece may be slung on either shoulder. The gun sling should never be so tightly drawn that it cannot be readily adjusted.

50. 1. *Secure*, 2. *ARMS*.

The piece is held in the right hand at the balance, barrel down, sloping downward and to the front; right hand supported against the front of the right hip, upper arm against the stock. A corresponding position in the left hand may be used.

51. When the recruits are first exercised in marching with arms, the instructor orders the pieces in position before putting the squad in march, and before passing from quick to double time; he also causes the recruits to be at quick time at the *right shoulder* before ordering the *halt*.

52. When the marchings and the manual of arms are thoroughly understood, the following general rules govern:

(1) If at the order, bring the piece to the right shoulder at the first preparatory command for marching.

(2) A disengaged hand in double time is held as when without arms.

(3) If at the right shoulder, left shoulder, trail, or port arms, bring the piece to the order on halting; the execution of the order to begin immediately after halting.

(4) When the facings, side step, back step, alignments, open and close ranks, taking intervals, distances, and assembling from bayonet exercise, are executed from the order, raise the piece to the trail while in motion and resume the order on halting.

When this applies to other movements it is therein stated.

53. In the battle exercises, or whenever circumstances require, the regular positions of the manual of arms and the firings may be ordered without regard to the previous position of the piece; such movements as are not in the manual will be executed without regard to motions or cadence.

FIRINGS.

54. The post of the instructor is three paces in rear of the squad, but in actual firing he places himself where he can best make himself heard and at the same time observe the effect of the fire; the objective should be in plain view and so designated as to be easily distinguished by all.

After exercises in firing, before dismissing the squad or passing to other instruction, inspection will be made to insure that no cartridge is left in chamber.

55. The commands for firing are the same whether the squad be standing, kneeling, or lying down. The commands for kneeling or lying down precede the commands for firing.

56. At the first preparatory command for firing, the squad being in line standing, both ranks take the position of load as prescribed in paragraph 28, and the cartridge box, if worn, is slipped to the hip and opened; at the command indicating the distance, the sights are adjusted; the cartridge box is closed and replaced after executing cease firing (par. 59).

VOLLEY FIRING.

57. The squad being in line fronting the object to be fired upon, pieces loaded: 1. *Fire by squad*, 2. *At* (such an object), 3. *At* (so many) yards, 4. *Squad*, 5. *READY*, 6. *AIM*, 7. *FIRE*, 8. *LOAD*.

To fire another volley at the same object, but with a new line of sight: 1. *At* (so many) yards, 2. *Squad*, 3. *READY*, 4. *AIM*, 5. *FIRE*, 6. *LOAD*.

To fire another volley at a new object: 1. *At* (such an object), 2. *At* (so many) yards, 3. *Squad*, 4. *READY*, 5. *AIM*, 6. *FIRE*, 7. *LOAD*.

58. The object and range will be indicated in the preparatory commands for all kinds of fire, as illustrated in the preceding examples.

If the object be at a considerable angle to the front of the squad, the instructor will change the front of the squad so as to face the object.

The commands are given at sufficient intervals to allow them to be executed as prescribed. The command *fire* is given when the pieces appear to be steady.

These rules are general.

TO CEASE FIRING.

59. CEASE FIRING.

Take the position of load, if not already there, draw the cartridge, or eject the empty shell by opening the chamber, close the chamber, bring the hammer to the safety notch, lower the sight leaf, if raised, and take the order, order kneeling, or the position lying down, as the case may be. If standing, the rear-rank men then step back and cover their file leaders, taking the order as prescribed in paragraph 30.

60. The command (or signal) *cease firing* is always used to stop the firing of whatever kind, and may be given at any time after the first preparatory command for firing, whether the firing has actually commenced or not.

This rule is general.

TO FIRE AT WILL.

61. 1. *Fire at will*, 2. *At* (such an object), 3. *At* (so many) yards, 4. *Squad*, 5. *READY*, 6. *COMMENCE FIRING*.

At the command *commence firing* each man independently of the others takes careful aim at the object, fires, loads and continues the fire as rapidly as is consistent with taking careful aim at each shot. The men should be taught to load rapidly and to aim deliberately.

62. 1. CEASE FIRING, 2. LOAD.

The firing will stop; at the second command pieces not already there will be brought to the position of load, and those not loaded will be loaded.

This is intended to interrupt the firing, for the purpose of steadying the men, to change to another method of firing, or to retain the pieces loaded for the time being, in which latter case the instructor should direct the hammers to be brought to the safety notch.

RAPID FIRE.

63. This fire is employed under usual conditions for ranges within which the trajectory is comparatively flat, and the firing should be very effective. 1. *Rapid fire*, 2. *At* (such an object), 3. *At* (so many) yards, 4. *Squad*, 5. *READY*, 6. *COMMENCE FIRING*.

At the command indicating the distance, if 600 yards or less, the sights will be laid; the firing is executed as the firing at will, but with as great rapidity as will admit of effective aiming at the object.

If firing at will, to begin rapid fire: 1. *Rapid fire*, 2. *COMMENCE FIRING*, when rapid fire is taken up.

Instruction in the *rapid fire* should not be given until after the *fire at will* is well executed.

To fire further volleys the commands would be as prescribed in paragraph 57.

64. Rules for the application of the different fires will be found in the battle exercises.

CIRCULAR.

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE,
Des Moines, November 22, 1897.

Pursuant to Circular 24 c. s., War Department, Paragraph 28 of Circular of September 20, 1897, publishing Manual for the Springfield rifle, caliber .45, is amended to read as follows:

28. Being in line, standing at the order: 1. *Squad*, 2. *LOAD*.

Each rear-rank man steps off obliquely to the right with the left foot, planting the toe opposite the middle of the interval to his right and in line with the left heel of his front-rank man; the front-rank men half face to the right; both ranks then carry the right heel six inches to the rear and three inches to the right of the left heel, turning the toes of both feet slightly inward, at the same time raise the piece with the right hand, drop it into the left at the balance, muzzle at the height of the chin, left elbow against the body, small of the stock at the waist; place the right thumb on the head of the hammer, forefinger on the trigger, the other fingers against the small of the stock and half cock the piece, lower the muzzle, barrel sloping downward at an angle of about twenty-five degrees, at the same time open chamber; look toward the chamber, remove the cartridge shell if necessary; take a cartridge between the thumb and first two fingers, place it in the bore, pressing it home with the thumb; close chamber with the right thumb, cast the eyes to the front, carry the right hand to the small of the stock and raise the muzzle to the height of the chin. *The last position is the position of load.*

If kneeling, the position of the piece is similar—the left forearm rests on the left thigh, the left hand grasping the piece at the balance and the muzzle is at the height of the chin.

If lying down, the left hand steadies the piece at the balance, the toe of the butt resting on the ground, the muzzle off the ground.

When lying down in double rank the rear-rank men do not load.

The piece being in the position of load, that is with the hammer at the half cock, is brought to the ready by the command: 1. *Squad*, 2. *READY*.

At the second command cock the piece with the right thumb and return the hand to the small of the stock.

BY COMMAND OF GOVERNOR DRAKE:

HENRY H. WRIGHT,
Adjutant-General.



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BOARD OF TRUSTEES.

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ARTHUR J. SMALL.....	<i>Law Library</i>

LIBRARIAN'S REPORT.

OFFICE OF THE STATE LIBRARIAN, {
DES MOINES, June 30, 1897. }

To the Honorable Francis M. Drake, Governor of the State of Iowa.

SIR—I have the honor to submit to you the Twenty-sixth Biennial Report of the Iowa State Library, covering the period from July 1, 1895, to June 30, 1897, inclusive, together with a statement of the present condition of the library in its various departments.

At the close of the last biennial report there was in the library 49,202 volumes. To these have been added in the past two years by exchange and donation, 3,015; by purchase, 2,784; besides 2,500 volumes for the traveling libraries, making a total of 8,299. Total number of volumes now in the library, 57,501.

The crowded condition of the library compelled the librarian last year to ask to have the fifth story shelved. This having been done has greatly increased the facilities for placing and caring for the books and improving the means of access. Duplicates, United States government publications and state reports have since been moved and adjusted so that they are much more accessible. Among the improvements none is more perceptible than the collecting together alphabetically, on the fourth story, of the publications of the several states, territories and foreign countries.

The alcoves have been marked with large brass letters, thus locating the different classes, while on the shelves have been placed seven hundred shelf labels plainly marked in type, so that the visitor as well as the attendant can readily locate the books at a glance. Four thousand five hundred label numbers have been placed upon the various court reports, the original numbers, owing to constant handling, having become almost obliterated.

The third and fourth stories were newly carpeted and provided with chairs and tables, thus adding four comfortable rooms for the use of those consulting the library.

In the already well equipped law department, extra effort has been used to complete as far as possible the court reports of the several states and the United States, as well as foreign reports, adding thereto standard text-books, digests, and periodical literature. This department has long ranked among the four or five best collections of law books in the country, and the aim has been to keep it thus foremost.

The Grand Army department has received some valuable volumes which will interest the old soldiers, the students of the history of the rebellion, and any who may be attracted to the shelves. There have been added 225 volumes, including many rare records complete, containing the official accounts of battles and campaigns on both sides of the great conflict. These are supplemented by state rosters and histories of corps, divisions, brigades, and regiments, both Union and Confederate. Rare publications of Confederate statutes and official papers, embracing among them Forbes' celebrated war sketches beautifully illustrated, have been secured.

The art room has received its share of attention, and many valuable works pertaining to the fine arts and illustrations now comprise this interesting collection.

The department of science has recently been enriched by the addition of 284 volumes and supplements (purchased in Germany), consisting of six valuable sets of periodicals pertaining to chemistry, botany, and natural history: Pringeheim's *Jahrbucher fur Wissenschaftliche Botanik*, Liebig's *Annalen der Chemie*, and Weidemann's *Annalen der Physik und Chemie* complete from 1832 to date.

It is gratifying to note that the number of persons consulting the library is increasing. This will continue as the people come to realize what a great treasure is theirs in this collection: while they cannot look upon it without a touch of pride in this state institution, with its many rare and valuable deposits of books. From July 1, 1896, to July 1, 1897, the books consulted on various subjects numbered 37,175: Law, 19,995; miscellaneous, 17,180.

The money appropriated by the Twenty-sixth General Assembly to found the Iowa traveling libraries is bringing most gratifying returns. There are fifty libraries of fifty volumes each. These are classified, catalogued, and sent out over the state where they help to form the nucleus for starting libraries in remote places. An immense amount of extra labor

has devolved upon the librarian by reason of the inauguration of the new system, but the reports coming in, and numerous letters received, expressing satisfaction at the selection, equipment, and management, repay all on whom this extra burden has been placed, stimulating as the system does a desire for reading the choice books thus distributed.

The librarian feels greatly indebted to the board of trustees for valuable aid and suggestions in inaugurating the traveling library, and especially to the members of the committee who assisted in the selection of the books for this department, and for the cordial and earnest spirit of helpfulness extended while the extra work was going on. It affords me great pleasure to acknowledge the co-operation, and the faithful and earnest efforts, of all those who are associated with me in the library.

Respectfully submitted,

MRS. LANA HIXSON COPE,
State Librarian.

FINANCIAL STATEMENT.

1895.		RECEIPTS.		
July	1	To balance.....	\$	629.08
October	8	To appropriation.....		1,700.00
December	30	To cash for certifying to opinion.....		1.66
1896.				
February	4	To appropriation for 1896.....	\$	1,000.00
February	6	To cash for session laws.....		2.00
May	20	To appropriation for 1896.....		1,600.00
October	19	To appropriation for 1896.....		1,200.00
October	24	To appropriation for 1896.....		650.00
October	29	To cash refunded.....		20.00
December	21	To appropriation for 1896.....		94.32
1897.				
January	26	To appropriation for 1896.....		955.64
May	28	To appropriation for 1897.....		3,000.00
June	14	To cash for session laws.....		4.00
		Total.....	\$	10,856.74
1895.		EXPENDITURES.		
Septemb'r	30	By books purchased for quarter.....	\$	29.24
Septemb'r	30	By binding.....		115.19
December	31	By books purchased for quarter.....		1,844.62
December	31	By freight and express.....		85.06
December	31	By binding.....		127.40
1896.				
March	31	By books purchased for quarter.....		900.07
March	31	By freight and express.....		6.32
March	31	By binding.....		1.40
June	30	By books purchased for quarter.....		1,304.84
June	30	By freight and express.....		26.53
June	30	By binding.....		271.14
Septemb'r	30	By books purchased and exchanged for quarter.....		35.75
Septemb'r	30	By freight and express.....		4.44
December	31	By books purchased for quarter.....		1,313.29
December	31	By binding.....		149.54
1897.				
March	31	By books purchased and exchanged for quarter...		390.69
June	30	By books purchased and exchanged for quarter...		2,848.04
June	30	By binding.....		195.02
June	30	By balance.....		645.96
		Total.....	\$	10,856.74

TRAVELING LIBRARY DEPARTMENT.

1896.		RECEIPTS.		
December	21	To appropriation.....	\$	4,000.00
1896.		EXPENDITURES.		
		By expense for quarter.....	\$	122.40
1897.				
March	31	By books and expense for quarter.....		3,082.42
June	30	By books and expense for quarter.....		516.10
June	30	By balance.....		328.44
		Total.....	\$	14,856.74
			\$	14,856.74

LISTS OF ADDITIONS

FROM JULY 1, 1895, TO JULY 1, 1897.

MISCELLANEOUS BOOKS.

A.

- Abbot, Willis J. Battlefields and campfires New York, 1890..... D,529
——— Battlefields and victory. New York, 1891..... D,529
——— Blue Jackets of '61. A history of the navy in the war of
secession. New York, 1892 D,537
Abbott, A. C. Principles of bacteriology. Philadelphia, 1895 F,693
Abbott, A. O. Prison life in the South, 1864-1865. New York, 1866. D,540
Abbott, Evelyn. Pericles and the golden age of Athens. New York,
1895..... E,90
Academy, The. v. 49-50. London, 1896 H,1126
Adams, George Burton. Growth of the French nation. Meadville,
1896. D,230
Adams, Herbert B. See Johns Hopkins University Studies..... C,167
Adeney, Walter F. Song of Solomon and lamentation of Jeremiah.
(Expositor's Bible.) New York, 1895..... A,392
Africa. See Latimer, Elizabeth Wormeley D,421
Agassiz, Jean Louis Rodolphe. Contributions to the natural history
of the United States. 4 v. Boston, 1857-62..... F,264
Agricultural chemistry. See Storer, F. H. G,499
Alabama. Attorney-General. Report, 1894-96. Montgomery, 1894 ... C,123
——— Auditor-General. Reports, 1894-96. Montgomery, 1894-96 ... C,123
Alcott, Louisa May. See Cheney, Mrs. E. D. E,54
Allen, Lyman Whitney. Abraham Lincoln. A poem. New York,
1896 E,95
Ambrosius, Johanna. Poems. Boston, 1897. H,883
American Antiquarian v. 9-10, 17. Chicago, 1887-88, 1896..... D,466
American Catholic Society of Philadelphia. Records. v. 3, 1888-91.
Philadelphia, 1891..... A,419
American conference on international arbitration, held at Washing-
ton, D. C., 1896. New York, 1896..... C,8
American Geologist. v. 15-18. Minneapolis, 1895-96..... F,153

American Historical Association. See United States.....	C,99
American Historical Register. v. 1-4. Philadelphia, 1895-96.....	D,522
American Illustrators. See Smith, F. Hopkinson.....	G,789
American Journal of the Medical Sciences. v. 109-112. Philadelphia, 1895-96.....	F,659
American Journal of Pharmacy. v. 2-18, 25-68. Philadelphia, 1873.....	F,712
American Journal of Science. v. 49-50. New Haven, 1895-96.....	F,2
American Museum of Natural History. Bulletins. v. 3-8. New York, 1891-96.....	F,263
—— Reports, 1890-96. 7 v. New York, 1891-96.....	F,263
—— Visitors' guide to the local collection of birds in the museum. New York, 1894.....	F,263
American Naturalist. v. 10, 29-30. Philadelphia, 1876, 1895-96.....	F,263
American Pharmaceutical Association. Proceedings, 1895. v. 43. Baltimore, 1895.....	F,712
American Philosophical Society. Proceedings, v. 1-4, 6-33. Philadelphia, 1789-1809.....	F,2
American Short Horn Herd Book. v. 40. N. S. Springfield, 1896..	G,615
American Society of Civil Engineers. Proceedings, v. 1-20. New York, 1872-95.....	G,7
—— Transactions, v. 1-33 and index to v. 1-27. New York, 1872-1895.....	G,7
American Society for the Prevention of Cruelty to Animals. 16th-27th annual reports, 1881-92. New York.....	C,136
Ammen, Daniel. Atlantic Coast. New York, 1883.....	D,537
Anatomy, Human. See Martin H. Newell.....	F,665
Ancient Order of United Workmen. Proceedings of the supreme lodge, 1883, 1886, 1891-96.....	C,180
Andersen, Hans Christian. 1805-75. See Bain R. Nisbet.....	C,54
Andersen, John. 57th regiment Massachusetts volunteers in the war of the rebellion. Boston, 1896.....	D,536
Anderson, Mary (Mme. De Navarro). A few memories. New York. 1896.....	E,97
Anderson, Rasmus B. Norwegian immigration (1821-40), its causes and results. Madison, 1896.....	D,522
Andersonville Prison. See Brown, Herman A. D.....	D,540
Andrews, C. C. History of the campaign of Mobile. New York, 1889.....	D,534
Andrews, E. Benjamin. History of the United States. 2 v. New York, 1894.....	D,522
Animal diseases. See Billings, Frank S.....	G,613
Animal psychology. See Morgan, C. Loyd.....	B,196
Annalen der Chemie und Pharmacie. 284 v.....	F,232
—— Supplements. 8 v. Leingo.....	F,232
—— Indexes. 3 v. Leingo.....	F,232
Annals of American Academy of Political and Social Science. v. 1-6, 8 and supplement. Philadelphia, 1890-96.....	H,1126
Annals of Botany. v. 1-7. London, 1888-93.....	F,402
Annals and Magazine of Natural History. 118 v. London, 1838-96..	F,263
Annual American Catalogue. 1893-96. New York, 1893-97....	R. A. B,1273

Annual Cyclopædia. 1895-96. New York, 1895-96	R. A. H,1251
Annual Literary Index. 1893, 1895-96. New York, 1893, 1895-96. R. A. H,1125	
Anthropology. See Hoffman, Walter James;—Mason, Otis T.;—	
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Apparitions and Thought Transference. Podmore, Frank. London, 1895	B,259
Architecture. See Arnold, C. D., and others, G,53;—Longfellow Cyclopædia, G,42.	
Arena, The. v. 13-14. Boston, 1894-95	H,1126
Argentine Republic and Brazil. See Zeballos, Estanésloo S.	C,9
Arizona. <i>Adjutant-General</i> . Report, 1895-96. Phoenix, 1896	C,123
<i>Auditor</i> . Report, 1895-96. Phoenix, 1897	C,123
<i>Board of Control</i> . Report, 1895-96. Phoenix, 1897	C,123
<i>Governor</i> . Message, 1897. Phoenix, 1895-96	C,123
— Report, 1895-96. Washington, 1895-96	C,123
<i>Insane Asylum</i> . Report, 1895-96. Phoenix, 1897	C,123
<i>Legislature</i> . Journal of the legislative assembly, 1895-97. Phoenix, 1895-97.	C,123
<i>Normal School</i> . Reports, 1893, 1895-96. Phoenix, 1893-97 ..	C,330
— Catalogue, 1895-96. Phoenix, 1896	C,330
Prison report, 1895-96. Phoenix, 1897	C,123
<i>School of Mines</i> . Report of operations, 1896. Phoenix, 1897 ..	C,123
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<i>Treasurer of State</i> . Report, 1895-96. Phoenix, 1897	C,123
<i>University</i> . Annual register, 1895-96. Tucson, 1896	C,330
Arkansas. <i>Auditor</i> . Report, 1895-96. Little Rock, 1896	C,123
<i>Bureau of Mines, Manufactures and Agriculture</i> . Reports, 1889-96. Little Rock, 1890-96	C,123
<i>Commissioner of State Lands</i> . Report, 1895-96. Little Rock, 1896	C,123
<i>Governor</i> . Inaugural address, 1897. Little Rock, 1897	C,123
<i>Legislature</i> . Public documents, 1895-96. Little Rock, 1897 ..	C,123
<i>School for the Blind</i> . Report, 1894-96. Little Rock, 1896	C,123
<i>Secretary of State</i> . Report, 1896. Little Rock, 1897	C,123
<i>State Penitentiary</i> . Report, 1895-96. Little Rock, 1897	C,123
<i>Superintendent of Public Instruction</i> . Reports, 1883-96. 7 v. Little Rock, 1884-96	C,323
<i>Treasurer of State</i> . Report, 1895-96	C,123
Armstrong, William H. Red tape and pigeon hole generals. New York, 1864	D,529
Army of the Cumberland. Reunions, 25 v. 1868-95. Cincinnati, 1868-96	D,533
Arnold, C. D., and others. Country architecture in France and England. Buffalo, 1896	A. R. G,53
Arnold's Library of the Fine Arts, 1831-33. 4 v. London, 1831-33 ..	A. R. G,702
Arnold, Matthew. Discourses in America. Essays in criticism. 2 v. New York, 1894-95	H,1058
— Letters, 1848-88. Collected and arranged by George E. Russell. 2 v. New York, 1896	H,1060

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 Art Journal, 1874, 1880, 1894-96. London, 1874, 1880-96..... A. R. G,702
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 Morin, Louis, G,769;—Ridpath, John Clark, and others,
 G,809;—Smith, F. Hopkinson, G,789;—Williams, James Leon,
 H,947.
 Association of the Bar of the City of New York. Catalogue of the
 library. New York, 1892. H,1434
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 Athenæum, The. 1896. London, 1896..... H,1126
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 Atlantic Monthly. v.75-78. Boston, 1895-96..... H,1126
 Austin, Alfred. In Veronicas garden. London, 1895..... H,1007
 — Lyrical poems. London, 1891..... H,891
 Ayers, Alfred. Verbalist, The. New York, 1896..... H,858
 Aylesworth, Barton O. Song and fable. Des Moines, 1897..... Ia. H,888

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- Bacon, Francis. Works. 10 v. London, 1803..... H,1057
 Bacteriology. *See* Abbott, A. C.;—Prudden, T. Mitchell F,693
 Badeau, Adam. Military history of Ulysses S. Grant, from April.
 1861, to April, 1865. 3 v. New York, 1881..... D,529
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 1895..... E,54
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 Balch, Thomas Willing. Alsace and Lorraine. Philadelphia D,252
 Balkins. *See* Miller, William. (Story of the nations series).... D,280
 Ballagh, James Curtis. White servitude in the colony of Virginia.
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 Ballou, Matur M. Due South, or Cuba, past and present. 8th ed.
 Boston, 1895..... D,484
 Balzac, Honore De. Gobseck. Boston, 1896..... H,1007
 Bankers' Magazine, v. 50. (For continuation, *see* Rhodes' Journal
 of Banking.) New York, 1895..... C,401
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 Barnes, James. Naval actions of the war of 1812. New York, 1896 D,526
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 Bassett, J. S. Constitutional beginnings of North Carolina. (Johns
 Hopkins University studies, v. 12) C,167
 Bastable, C. F. Public finance. 2d ed. London, 1895 C,206
 Bates, Samuel P. Martial deeds of Pennsylvania. Philadelphia, 1876 D,530
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 Baxter, William. Pea Ridge and Prairie Grove. Cincinnati..... D,530
 Beach, John N. History of the 40th Ohio volunteer infantry, 1861-65.
 London, 1884..... D,530

- Beath, Robert B. History of the Grand Army of the Republic. New York, 1888..... C,179
- Begg, Alexander. History of the Northwest. 3 v. Toronto, 1894-95 D,473
- Beiblätter zu den Annalen der Physik und Chemie. Band 19, 1895. Leipzig, 1895..... F,2
- Bell, Alex. Melville. The science of speech. Washington, D. C., 1897. H,853
- Bemis, Edward W. Local government in the Southwest and South. (Johns Hopkins University studies, v. 11)..... C,167
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- Co-operation in New England and middle states. (Johns Hopkins University studies, v. 6)..... C,167
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- Bennett, W. H. Books of Chronicles. New York, 1895..... A,392
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- Bently, Arthur Fisher. The condition of the western farmer. (Johns Hopkins University studies, v. 11)..... C,167
- Berlin silver commission, 1894. See 53d congress, 2d Session, senate miscellaneous documents, v. 10..... C,99
- Berzelius, J. Jacob. Die Anwendung des lothrohrs in der Chemie und Mineralogie. Nurnberg, 1828..... F,242
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- Bible. The. See Adeney, Walter F.;—Bennett. W. H.;—Denney, James; Farrar, F. W.;—Harper, Andrew;—Maclaren, Alexander;—Moule, Handley C. G.;—Skinner, John;—Watson, Robert A., A,392.
- Bible Commentaries. See Homiletic commentary on the old testament..... A,313
- Biblical World. v. 1-5, 7-8. Chicago, 1893-96..... A,855
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- Bibliotheca Sacra, The. v. 1-45; index 1844-1888, v. 52-53. Andover, 1844..... H,1126
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- France and the confederate navy. New York, 1888..... D,542
- Billings, Frank S. Relation of animal diseases to public health. New York, 1884..... G,613
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Birrell, Augustine. Obiters dicta. 2d series. New York, 1891	H,1058
—— Men, women and books. New York, 1894	H,1058
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Bolles, Albert S. The elemements of commercial law. New York, 1896	C,40
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—— Lives of poor boys who became famous. New York, 1885	E,93
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—— Essays on German literature. New York, 1893.....	H,35
—— Literary and social silhouettes. New York, 1894	H,1058
Boykin, Edward M. Falling flag. Richmond and Appomattox. New York, 1874	D,543
Boynton, Charles B. History of the navy during the rebellion. 2 v. New York, 1870.....	D,537
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—— Progress of the colored people of Maryland since the war. (Johns Hopkins University studies, v. 8).....	C,167
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Brandes, George. See Boyesen Scandinavian literature.....	H,877
Brandt, Amos, and other compilers. Financial report of Polk county by the auditor and treasurer to the board of supervisors, 1867-1894. Des Moines, 1894.....	Ia C,121½
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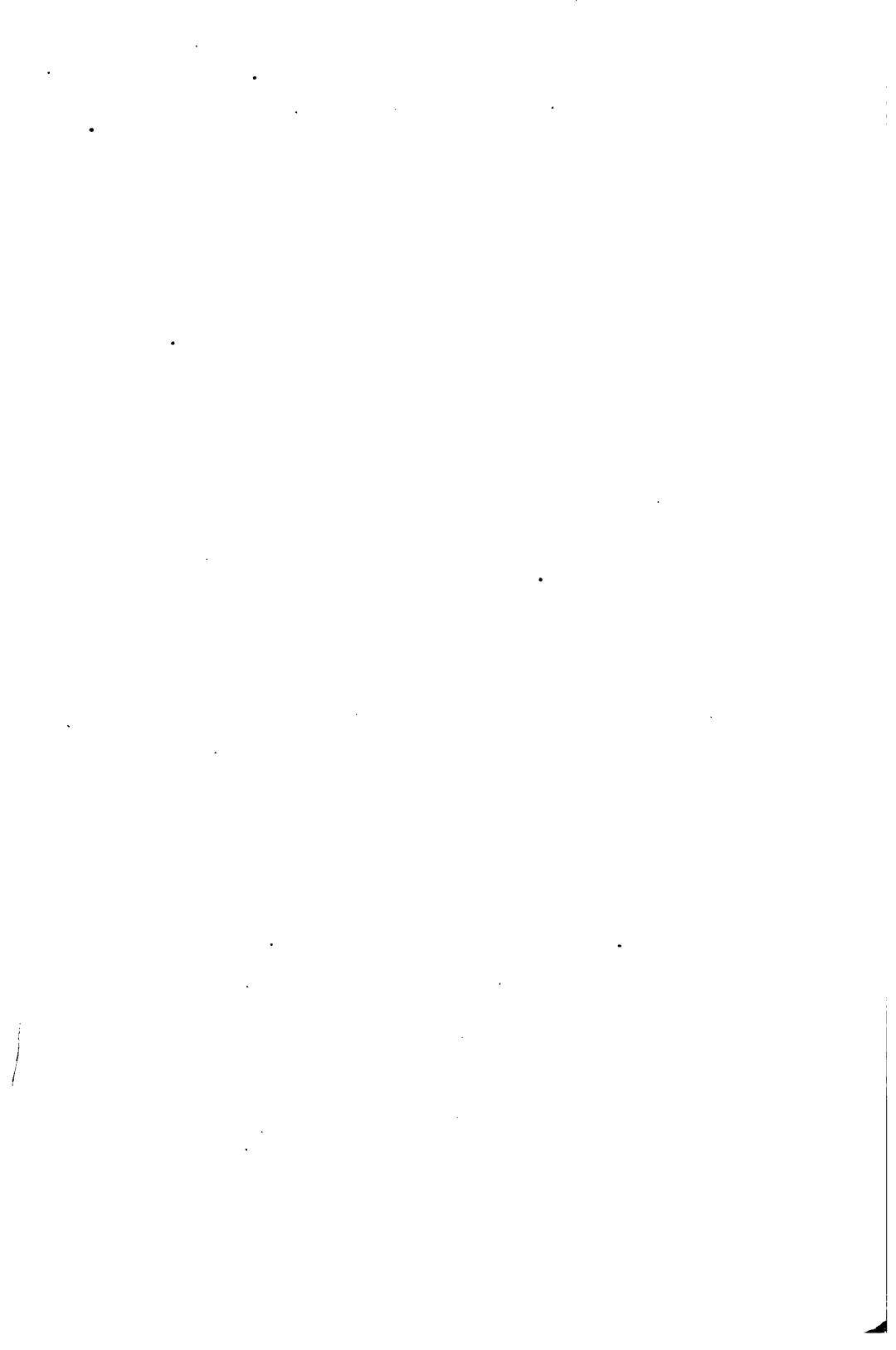
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MISCELLANEOUS PERIODICALS.

- Academy, The. v. 1-40, 1869-1891.
American, The. v. 18-20, 1889-1890.
American Antiquarian. v. 1-19 (except v. 9-10), 1878-1897.
American Geologist. v. 1-20, 1888-1897.
American Historical Register. v. 1-5.
American Journal of Education. v. 1-5, 1826-1830.
American Journal of Medical Sciences. v. 1-26, 1827-1840.
——— n. s., v. 1-114, 1841-1897.
American Journal of Numismatics. v. 15-21, 1880-1887.
American Journal of Philology. v. 1-5, 1880-1884.
American Journal of Science.
——— 1st s., v. 1-50, 1818-1845.
——— 2d s., v. 1-50, 1846-1870.
——— 3d s., v. 1-50, 1871-1893.
——— 4th s., v. 1-4, 1897.
American Naturalist. v. 1-31 (except v. 10), 1868-1897.
American Journal of Pharmacy.
American Poultry Journal. v. 21-23, 1891-93.
American Quarterly Review. v. 1-22, 1827-1837.
American Review. v. 1-4, 1811-1812.
Analyst, The. v. 1-10, 1874-1883.
Andover Review. v. 1-19, 1884-1893.
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Annalen der Physik und Chemie. v. 1-59, 1891.
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Annals of American Academy of Political and Social Science. v. 1-6, and supplement, 1890-1896.
Annals of Botany. v. 1-7, 1888-1893.
Annals of Education. v. 1-8 (except v. 2), 1830-1838.
Annals of Iowa. v. 1-12, 1863-1874.
——— v. 1-3, 1882-1884.
——— 3d s., v. 1-3, 1893-1897.
Arena, The. v. 1-18, 1890-1897.
Army and Navy Journal. v. 34, 1897.
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Athenæum, The. 1828-1897 (except 1830).
Atlantic Monthly. v. 1-80, 1857-1897.
Bankers Magazine. v. 50-55, 1894-1897.
Barnard's Journal of Education. v. 1-30 (except v. 25), 1856-1890.

- Beiblatter zu den Annalen der Physik und Chemie. v. 1-14, 1877-1890: v. 19-21, 1895-1897.
- Bibliographer, The. v. 1-6, 1882-1884.
- Bibliotheca Sacra. v. 1-45, 50-53, 1844-1896.
- Blackwood's Magazine. v. 1-162, 1817-1897.
- Book Buyer. v. 9-14, 1891-1897.
- Book-Lore. v. 1-6, 1884-1887.
- Bookman, The. v. 1-5, 1895-1897.
- British Quarterly Review. v. 71-83, 1880-1886.
- Catholic World. v. 1-65, 1865-1897.
- Century, The. v. 1-54, 1881-1897.
- Chambers' Journal. v. 1-12, 1833-1843.
- n. s., v. 1-69, 1844-1892.
- Chautauquan, The. v. 3-25, 1882-1897.
- Charities Review. v. 6-7, 1896-1897.
- Church Quarterly Review. v. 1-43 (except v. 33-35), 1875-1897.
- Citizen, The. v. 1-3, 1895-1897.
- Comptes Rendus. v. 120-125, 1895-1897.
- Congregationalist, The. v. 1-13, 1872-1884.
- Contemporary Review. v. 1-72, 1866-1897.
- Cornhill Magazine. v. 1-47, 1866-1883.
- n. s., v. 1-14, 17-26, 1883-1896.
- Cosmopolitan, The. v. 2-23, 1886-1897.
- Critic, The. v. 4-27, 1884-1897.
- Cumulative Index. v. 1-2, 1897.
- Current Literature. v. 2-22, 1889-1897.
- DeBow's Review. v. 1-5, 1866-1868.
- Democratic Review. v. 1-43 (except v. 39), 1838-1859.
- Dial, The. v. 1-23, 1880-1897.
- Dublin Review. v. 1-52, 1836-1863.
- n. s., v. 1-31, 1863-1878.
- n. s., 3d s., v. 1-26, 1879-1891.
- 4th s., v. 1-121.
- Eclectic, The. n. s., v. 1-26 (except v. 13), 1865-1877.
- n. s., v. 61-66, 1895-1897.
- Edinburgh Review. v. 1-186, 1802-1897.
- Education. v. 1-12, 1880-1892.
- Educational Review. v. 1-17, 1891-1897.
- Electrical World. v. 13-30, 1889-1897.
- Electrotechnische Zeitschrift. v. 1-18, 1880-1897.
- Engineering Magazine. v. 1-13, 1891-1897.
- Fortnightly Review. v. 1-68, 1886-1897.
- Fortschritte der Elektrotechnik. v. 1-7, 1888-1893.
- Forum, The. v. 1-23, 1886-1897.
- Fraser's Magazine. v. 1-80, 1830-1869.
- n. s., v. 1-26, 1870-1882.
- Galaxy, The. v. 1-24, 1866-1877.
- Harper's Monthly. v. 1-95, 1850-1897.
- Historical Magazine. 2d s., v. 1-2, 1868-1871.
- 3d s., v. 1-2, 1872-1873.

- Horticulturist, The. v. 1-22 (except v. 12-13, 17-18, 21), 1846-1867.
Index to Current Events. v. 2, 1889.
International Review. v. 1-14, 1874-1883.
Iowa Historical Record. v. 1-13, 1885-1897.
Jahrbücher für Wissenschaftliche Botanik. 6-26 band, 1868-1886.
Johns Hopkins University Circulars. v. 14, 1895.
Journal of American Ethnology and Archaeology. v. 1, 1891.
Journal of American Folk-Lore. v. 1-10, 1888-1897.
Journal of the Chemical Society. v. 1-72, 1849-1897.
Journal of Education. v. 1-38, 1875-1893.
Journal of the Franklin Institute. v. 1-4, 1826-1827.
——— 2d s., v. 1-26, 1828-1840.
——— 3d s., v. 1-144, 1841-1897.
Journal of Social Science. v. 1-15, 1869-1881.
Journal of Speculative Philosophy v. 1-20, 1867-1886.
Knowledge. v. 19-20, 1896-1897.
Labor Bulletin, The. v. 1-2, 1894-1895.
Leisure Hour. v. 1-45, 1852-1897.
Library Journal. v. 1-22, 1877-1895.
Lippincott's Magazine. v. 1-60, 1868-1897.
Literary News. v. 8-18, 1887-1897.
Literary World. v. 10-28, 1879-1897.
Littell's Living Age. v. 1-214, 1844-1895.
London Quarterly Review. v. 52-155 (except v. 60, 63-148), 1834-1883.
Lutheran Quarterly. v. 23-27, 1893-1897.
Macmillan's Magazine. v. 1-74, 1859-1887.
McClure's Magazine. v. 1-9, 1893-1897.
Magazine of American History. v. 1-28, 1877-1892.
Magazine of Art. v. 1-21.
Magazine of Western History. v. 1-16 (except v. 3-5), 1885-1892.
Master Steam Fitter. v. 11-12, 1896-1897.
Medical Eclectic. v. 2-7, 1875-1880.
Methodist Magazine. v. 1-10, 1818-1827.
Methodist Magazine and Quarterly Review. n. s., v. 1-8, 1830-1837.
Methodist Review. v. 75, 1893.
Midland Monthly. v. 1-8, 1894-1897.
Missionary Review. v. 8, 1895.
Munsey's Magazine. v. 16-17, 1897.
Musical Courier. v. 34, 1897.
Näroch Fjerran. v. 1-3, 1875-1877.
Nation, The. v. 1-65, 1865-1897.
Nature. v. 1-55, 1869-1879.
Neues Jahrbuch für Mineralogie, Geologie und Paleontologie. v. 1-11, 1895-1897.
New England Magazine. v. 1-6, 1884-1897.
——— n. s., v. 1-16, 1889-1895.
New Princeton Review. v. 1-6, 1886-1888.
New Review. v. 1-16, 1889-1897.
Nineteenth Century. v. 1-42, 1877-1897.
North American Review. v. 1-165 (except v. 120), 1885-1897.

- Notes and Queries. v. 1-12, 1849-1855.
—— 2d s., v. 1-12, 1856-1861.
—— 3d s., v. 1-12, 1862-1867.
—— 4th s., v. 1-12, 1868-1873.
—— 5th s., v. 1-12, 1874-1879.
—— 6th s., v. 1-12, 1880-1885.
—— 7th s., v. 1-13, 1886-1895.
Our Animal Friends. v. 19-20, 1891-1892.
Outing. v. 1-30, 1882-1897.
Phonetic Journal. v. 39-43, 1880-1884.
Physical Review. v. 1-5, 1894-1897.
Poet Lore. v. 1-9, 1889-1897.
Political Science Quarterly. v. 1-12, 1886-1897.
Popular Science Monthly. v. 1-51, 1872-1897.
Portfolio, The. 1870-1897.
Poultry Journal. v. 21-23, 1891-1893.
Princeton Review. 1878-1884.
Public Opinion. v. 1-23, 1886-1897.
Public Libraries. v. 1-2, 1896-1897.
Publisher's Weekly. v. 47-52, 1895-1897.
Putnam's Magazine. v. 1-10, 1853-1857.
—— n. s., v. 1-6, 1868-1870.
Quarterly Review. v. 1-185 (except v. 100,) 1809-1897.
Review of Reviews. v. 1-16, 1890-1897.
Sanitarian, The. v. 1-39, 1873-1897.
Saturday Review. v. 1-84 (except v. 75-78), 1855-1897.
Science. v. 1-11, 1883-1888.
—— n. s., v. 1-5, 1895-1897.
Scientific American. v. 2-14, 1849-1858.
—— n. s., v. 1-77 (except v. 68-69), 1859-1897.
—— Architects' and Builders' Edition. v. 11-23, 1891-1897.
Scottish Review. v. 1-30, 1882-1897.
Scribner's Magazine. v. 1-21, 1887-1897.
Scribner's Monthly. v. 1-22, 1870-1881.
Spectator. v. 74-78, 1895-1897.
Temple Bar. v. 1-111 (except v. 101-103), 1861-1897.
Theatre, The. v. 1-30, 1878-1897.
Transactions of American Philological Association. 1869-1893.
United Service Magazine. v. 1-13, 1879-1885.
—— n. s., v. 1-17, 1879-1897.
Van Nostrand's Engineering Magazine. v. 1-35, 1869-1886.
Western, The. v. 1-7, 1876-1881.
Westminster Review. v. 1-148 (except v. 33, 54, 91, 138), 1824-1897.
Writer, The. v. 1-10, 1887-1897.
Zeitschrift für Instrumentenkunde. v. 1-15, 1881-1895.
Zeitschrift für Physikalische Chemie. v. 1-17, 1887-1895.

NEWSPAPERS.

Chicago Times-Herald.
Chicago Tribune.
Daily Capital, The.
Denison Review, The.
Des Moines Daily News.
Des Moines Leader.
Grand Army Advocate, The.
Iowa State Register.
Saturday Record, The (Cedar Rapids).
Saturday Review (Des Moines).
Western Agriculturist and Live Stock Journal, The (Chicago).
Woman's Journal, The (Boston).

LAW PERIODICALS.

Albany Law Journal. v. 1-54, 1870-1897.
American Jurist. v. 1-38, 1829-1843.
American Law Journal. v. 1-6, 1808-1817.
American Law Journal (Ohio). v. 1-2, 1884-1885.
American Law Magazine. v. 1-6, 1843-1846.
American Law Record. v. 1-15, 1872-1887.
American Law Register. v. 1-9, 1852-1861.
—— n. s. v. 1-33, 1861-1894.
American Law Register and Review. (New series of American Law Register.) v. 2.
American Law Review. v. 1-30, 1866-1897.
American Law Times Reports. v. 1-6, 1868-1873.
—— n. s. v. 1-4, 1873-1877.
Atlantic Reporter. v. 1-35, 1885-1897.
Case and Comment. v. 3.
Canada Law Journal. n. s., v. 1-33, 1865-1897.
Canada Law Times. v. 1-16, 1881-1896.
Central Law Journal. v. 1-45, 1874-1897.
Central Reporter. v. 1-12, 1886-1888.
Chicago Law Journal. v. 2, n. s., 1897.
Chicago Legal News. v. 1-29, 1871-1897.
Cleveland Law Record. v. 1, 1856.
Cleveland Law Reporter. v. 1-2, 1878-1879.
Code Reporter. v. 1-3, 1848-1850.
Colorado Law Reporter. v. 1-4, 1881-1884.
Copp's Land Owner. v. 1-18, 1874-1884.
Criminal Law Magazine. v. 1-10, 1880-1888.
Current Comment, v. 1, 1889.
Eastern Reporter. v. 1-11, 1885-1887.
Federal Reporter. v. 1-79, 1884-1897.
Forum, The. v. 1-3, 1874-1875.
Green Bag, The. v. 1-9, 1889-1897.
Griffith's Law Register. v. 3-4 (1-2 never published), 1889-1892.

- Hall's Journal of Jurisprudence. v. 1, 1821. (New series of American Law Magazine.)
- Harvard Law Review. v. 1-11, 1887-1897.
- Insurance Law Journal. v. 1-76, 1872-1897.
- Internal Revenue Record. v. 1-34, 1865-1888.
- Irish Jurist. v. 1-18, 1849-1866.
- Irish Law Recorder. 1st s., v. 1-4 (4 v. in 2), 1827-1831.
—— 2d s., v. 1-6 (6 v. in 3), 1833-1838.
- Irish Law Times and Solicitor's Journal. v. 1-27, 1867-1893.
- Journal of Jurisprudence. v. 1-35, 1857-1891.
- Journal of the Law. v. 1, 1831.
- Journal of the Law School v. 1, 1821.
- Juridical Review. v. 1-9, 1889-1897.
- Jurist, The. v. 1-4, 1827-1833.
- Jurist, The. v. 1-18 (in 31 v.), 1837-1854.
—— n. s., v. 1-24, 1855-1866.
- Justice of the Peace. v. 1-59, 1849-1895.
- Kentucky Law Reporter. v. 1-10, 1880-1889.
- La Themis. v. 1-5, 1879-1884.
- Law Book News. v. 1-2, 1894-1895.
- Law Central, The. v. 1, 1881.
- Law Chronicle. v. 1-3, 1856-1860.
- Law Journal. v. 1-9, 1821-1831.
—— n. s., v. 1-62, 1832-1893.
—— Notes of cases. v. 1-26, 1866-1891.
- Law Magazine. v. 1-31, 1828-1844.
—— n. s., v. 1-24, 1844-1856.
- Law Magazine and Law Review. v. 1-32, 1856-1872.
—— n. s., v. 1-4, 1872-1875.
—— 4th s., v. 1-17, 1875-1892.
- Law Quarterly Review. v. 1-7, 1885-1891. v. 10, 1894.
- Law Reporter. v. 1-27, 1839-1865.
- Law Times. v. 1-94, 1843-1893.
- Law Times Reports. n. s., v. 1-68, 1843-1893.
- Lawyers' and Magistrates' Magazine. v. 1-5, 1792-1793.
- Lawyers' Reports Annotated. v. 1-34, 1888-1897.
- Legal Guide. v. 1-4, 1838-1840.
- Legal and Insurance Reporter. v. 1-5, 1860-1864.
- Legal News. v. 1-15, 1882-1892.
- Legal Observer. v. 1-52, 1831-1856.
- Legal Reporter. v. 1-3, 1840-1841.
- Livingston's Law Magazine. v. 1-3, 1853-1855.
- Local Courts and Municipal Gazette. v. 1-8, 1865-1872.
- Louisiana Law Journal. v. 1, 1841.
- Lower Canada Jurist. v. 1-34, 1856-1890.
- Lower Canada Law Journal. v. 1-4, 1866-1868.
- Monthly Digest and Reporter. v. 1, 1892-1893.
- Monthly Jurist, The. v. 2, 1879.
- Monthly Legal Examiner. v. 1, 1850.

- Monthly Western Jurist. v. 1-3, 1874-1877.
National Bankruptcy Register. v. 1-4, 1869-1870.
—— n. s., v. 1-19, 1875-1879
New England Reporter. v. 1-5, 1885-1888.
New York Law Bulletin. v. 1-5 (5 v. in 1), 1878-1883.
New York Legal Observer. v. 1-12, 1843-1853.
New York Supplement. v. 1-45, 1888-1897.
Northeastern Reporter. v. 1-47, 1885-1897.
Northwestern Reporter. v. 1-71, 1879-1897.
Notaries' Journal. v. 1-6 (6 v. in 1), 1877-1883.
Official Gazette, United States Patent Office. v. 1-81, 1872-1897.
Ohio Law Journal. v. 1-6, 1881-1884.
Pacific Law Reporter. v. 1-5, 1870-1873.
Pacific Reporter. v. 1-49, 1884-1897.
Pennsylvania Law Journal. v. 1-11, 1842-1852.
Pittsburg Legal Journal. v. 6-28, 1875-1897.
Property Lawyer, The. v. 1-12, 1826-1829.
—— n. s., v. 1-3, 1830.
Pump Court, The. v. 1-6, 1883-1888.
Railway and Corporation Law Journal. v. 1-12, 1887-1892.
Reporter, The. v. 1-24, 1876-1887.
Révue Critique. v. 1-3, 1871-1875.
Révue Légale. v. 1-21, 1869-1892.
San Francisco Law Journal. v. 1, 1878.
Scottish Jurist. v. 1-46, 1829-1873.
Scottish Law Journal. v. 1-3, 1858-1861.
Scottish Law Magazine. n. s., v. 1-6, 1862-1867.
Scottish Law Reporter. v. 1-30, 1865-1893.
Scottish Law Review. v. 1-8, 1885-1892.
Solicitors' Journal. v. 1-36, 1857-1892.
Southeastern Reporter. v. 1-27, 1886-1897.
Southern Law Journal and Reporter. v. 1-2, 1879-1880.
Southern Law Review. v. 1-3, 1872-1874.
—— n. s., v. 1-8, 1875-1883.
Southern Reporter. v. 1-22, 1887-1897.
Southwestern Reporter. v. 1-40, 1886-1896.
Supreme Court Reporter. v. 1-2, 1882 (Des Moines).
Supreme Court Reporter. v. 1-17, 1882-1897.
Texas Law Review. v. 1-5, 1883-1885.
Times Law Reports. v. 1-9, 1884-1893.
United States Jurist. v. 1-3, 1871-1873.
United States Law Intelligencer. v. 1-3, 1829-1831.
United States Law Journal. v. 1, 1822.
United States Law Magazine. v. 1-4, 1850-1851.
Upper Canada Law Journal. v. 1-10, 1855-1864.
Virginia Law Journal. v. 1-13, 1877-1889.
Weekly Cincinnati Law Bulletin. v. 1-20, 1876-1888.
Weekly Jurist. n. s., v. 1, 1879-1880.
Weekly Notes. 1866-1890, 1894.

Weekly Notes of Cases. v. 1-32, 1874-1893.

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No. of Library.

1. Abbot, Willis J. Battlefields of '61.
4. Battlefields and camp fires. New York.
4. ——— Battlefields and victory. New York.
41. Abbott, Charles Conrad. A naturalist's rambles about home. New York, 1894.
29. ——— A colonial wooing. Philadelphia, 1895.
28. ——— Outings at odd times. New York, 1890.
5. ——— —
26. ——— Recent rambles, or in touch with nature. Philadelphia, 1894.
3. ——— Travels in a tree top. Philadelphia, 1894.
16. Abbott, Evelyn. Pericles and the golden age of Athens. New York 1895.
7. Abbott, Jacob. History of Cleopatra, Queen of Egypt. New York.
18. ——— History of Cyrus the Great. New York.
25. ——— History of Xerxes the Great. New York.
7. Abbott, John S. C. Adventures of the Chevalier de Lasalle. New York, 1875.
1. ——— Captain William Kidd.
45. ——— Daniel Boone, the pioneer of Kentucky. New York.
7. ——— Empire of Russia. New York.
8. ——— Ferdinard and De Soto. New York.
2. ——— French Revolution of 1789. New York.
1. ——— History of Frederick the II, called Frederick the Great. New York, 1871.
2. ——— Life and adventures of Rear Admiral John Paul Jones. New York.
10. ——— Miles Standish of 1789. New York.
2. Abbott, Lyman. In aid of faith. New York, 1891.
35. ——— Evolution of christianity. Boston, 1896.
17. Abercromby, William Ralph. Weather. New York, 1894.
40. Actors and actresses of Great Britain and United States. New York.
2. Adams, Charles Francis. Familiar letters of John Adams and his wife, Abigail Adams, during the revolution, with a memoir of Mrs. Adams. Boston.
11. ——— Massachusetts. Boston, 1894.
3. ——— Richard Henry Dana. 2 v. Boston, 1891.
16. Adams, Charles Kendall. Christopher Columbus. New York, 1892.
6. ——— Representative British orations. New York, 1892.
33. ——— —
7. ——— —

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1. Adams, George Burton. Civilization during the middle ages. 1886.
2. Adams, Henry. Historical essays. New York, 1891.
21. ——— John Randolph. Boston, 1896.
32. ——— Public debts. An essay on the science of finance. New York. 1895.
40. Adams, W. H. D. Egypt, past and present. London, 1894.
12. ——— Warriors of the Crescent. New York, 1892.
38. ——— Washington and other great military commanders. New York.
23. Adams, W. T. (Oliver Optic). The soldier boy, or Tom Somers in the army. Boston.
22. Addaillac, Marquis De. Manners and monuments of prehistoric people. New York, 1894.
43. Addams, Jane. Philanthropy and social progress. New York.
37. Addison, Joseph. The Sir Roger de Coverly papers. Chicago.
13. Agassiz, Elizabeth Cary. Louis Agassiz. Boston, 1895.
6. Agassiz, L. Methods of study in natural history. Boston, 1893.
48. Agassiz, Mrs. A first lesson in natural history. Boston, 1896.
46. Aide, Hamilton. Elizabeth's pretenders. New York, 1895.
33. Ainger, Alfred. Charles Lamb. New York.
40. Albemarle, Earl of, and G. Lacy Hillier. Cycling. London, 1895.
18. Alcott, Louisa M. Eight cousins. Boston, 1896.
24. ——— Hospital sketches. Boston, 1895.
23. ——— Jack and Gill. Boston, 1894.
29. ——— Little men. Boston, 1896.
16. ——— Little women. Boston, 1895.
37. ——— Moods. Boston, 1895.
1. ——— Old fashioned girl. 1896.
18. ——— Rose in bloom. Boston, 1896.
27. ——— Spinning wheel stories. Boston, 1896.
23. ——— Under the lilacs. Boston, 1895.
8. Alden, Henry M. A study of death. New York, 1895.
4. Alden, W. L. Moral pirates. New York.
3. ——— Cruise of the "Ghost." New York.
8. Aldrich (Mrs.), B. Sisters tragedy. Boston, 1890.
1. Aldrich, Thomas Bailey. From Ponkapoy to Peth. 1895.
23. ——— Marjorie Daw, and other people. Boston, 1896.
10. ——— Poems. Boston, 1893.
2. ——— Prudence Palfrey. Boston.
3. ——— Story of a bad boy. Boston.
1. ——— Two bites at a cherry; with other tales. 1894.
38. Alexander, Mrs. Her dearest foe. New York.
27. Alexander, E. Porter. Railway practice. New York, 1887.
40. Alexander, Major. Memoirs of seventy years on the frontier. Chicago, 1893.
20. Alger, John G. Glimpses of the French revolution. New York.
38. Allan, William. History of the campaign of Gen. T. J. (Stonewall) Jackson. Philadelphia, 1880.
28. Allen, Alexander V. G. Jonathan Edwards. Boston, 1896.
40. Allen, Grant. Charles Darwin. New York, 1893.
7. Allen, James Lane. A Kentucky cardinal. New York.

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26. ——— Blue grass region of Kentucky. New York, 1892.
1. ——— Flute and violin; and other Kentucky tales. New York, 1896.
3. ——— Summer in Arcady. New York, 1896.
38. Allen, Lewis F. American cattle. New York, 1890.
16. Allen, R. L. American farm book. New York, 1895.
2. Allen, Thomas Gaskell, Jr., and William Lewis Sachtleben. Across Asia on a bicycle. New York, 1894.
11. Allen, William. Army of Northern Virginia in 1862. New York.
7. Allison, Francis E. Future of educated women. Chicago, 1895.
41. Allston, Murill. Artist biographies. Boston.
12. Amande, Imbert De Saint. Citizens of Bonapart. New York, 1894.
15. ——— Court of Empress Josephine. New York, 1896.
12. ——— Court of Louis XIV. New York, 1896.
16. ——— Empress Marie Louise. New York, 1893.
11. ——— Last years of Louis XV. New York, 1893.
17. ——— Marie Antoinette, and the downfall of royalty. 2 v. New York, 1895.
35. American orations; studies in American political history. New York, 1896.
36. ——— ———
20. ——— Women of the Valvois court. New York, 1896.
1. Amicis, Edmonds De. Constantinople; from the Italian, by Caroline Tilton.
45. ——— ———
18. ——— Holland and its people. New York.
17. ——— ———
30. ——— Military life in Italy. New York, 1892.
31. ——— Morocco. New York, 1893.
18. ——— Spain and the Spaniards.
1. ——— ———
25. Ammen, Daniel. Atlantic coast. New York, 1883.
19. Amongst machines. New York, 1891.
40. Andersen, Hans Christian. Wonder stories told for children. Boston.
11. Anderson, Rasmus B. America not discovered by Columbus. Chicago, 1889.
17. ——— Viking tales from the north. Chicago, 1889.
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